

EXHIBIT 1

Wayfair Employee Guide

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Introduction

Welcome to Wayfair: We're glad you have joined us!

Wayfair was formed in early 2002 to provide an avenue for online retail purchases in specific specialty retail markets. Unlike large box stores, Wayfair creates an environment where home goods are the primary focus. Our success is based on offering a very large selection, competitive prices, and great service. We are excited to have you help us achieve these goals.

Our Vision

To be a household brand name.

Our Mission Statement

Everybody should live in a home they love.

Our Values

Wayfair works diligently to provide a workplace and customer experience that is unique. The culture and success of our company is set by the core values which motivate employees in our company. These values are:

Our Customers Come First - From first click to final delivery, we're committed to giving our customers the best experience possible. No matter what department we work in, we're all in "customer service"— proactively addressing our customers' needs and solving their problems.

Our Suppliers Are Part of the Wayfair Family - Without them, Wayfair would be like a house without furniture. Our suppliers are integral to our business, and we're mutually committed to finding new ways to better serve our customers.

We Bring Top Talent to the Table - Our success starts with our people. That's why we're 100% committed to hiring, developing, and retaining top talent. We empower everyone to do their best work, and we ensure that every promising player can move throughout the company to grow their careers.

We Innovate Better Together - The next big idea can come from anywhere within the organization, and we collaborate with our cross-functional partners to open new doors. Our innovative spirit is one of our greatest strengths.

We're Fast Builders & Fixers - We value speed over perfection, supporting calculated risks across our organization. We act urgently to pursue our company vision, and we know that calculated risks and setbacks precede success. We're comfortable with failure, are quick to address mistakes, and we always keep learnings top-of-mind so we can do better next time.

We Challenge to Ensure Excellence - We're always learning from one another, and we encourage anyone to respectfully challenge an idea when they disagree. Once we're in alignment, we all dig in and commit to a successful execution.

We Back Winning Initiatives - We aggressively pursue projects and ideas that we are confident will have a high ROI. We are ambitious and create teams to tackle all high-value opportunities but are comfortable pivoting when ideas don't pan out.

We Are Manager Doers - Our ambition is limitless, and no work is beneath us. All team members, regardless of title or tenure, own and drive their results. Managers lead by example and set their teams up for success, whether through coaching or diving into the work themselves. And feedback travels freely, both downward and upward.

Data Acts as Our Thermostat - Transparency is the fabric of everything we do, especially when it comes to data. At Wayfair, access to data is universal and empowering. We lean into analytics to help determine whether to turn the heat up or cool down on initiatives.

We Are One Wayfair - Whether you work in the states or across the pond, we all have the same goal: help our customers live in a home they love. Let's learn, grow, celebrate wins, and have a ton of fun while we're at it.

When considering an employee for employment at Wayfair, we consider the following:

1. **Talent**; does the employee possess the natural capabilities and behaviors to be successful with Wayfair?
2. **Skill**; does the employee possess the appropriate skills required to perform the duties of the position?
3. **Knowledge**; is the employee aware of the information required to help them be successful in the desired position?
4. **Experience**; does the employee possess the appropriate experience to be successful in the desired position?

Purpose and Legal Effect of This Employee Guide

Wayfair owes much of its success to the quality and good work of its employees and hopes that the working environment of each employee will be stimulating, congenial and rewarding. The purpose of this Employee Guide is to provide Wayfair employees with a partial summary of Wayfair's general employment guidelines and employee benefits which help make such a work environment possible. Specific policies governing the warehouses and contact centers are addressed in a separate addendum. (Wayfair Employee Guide Addendum for Contact Centers and Wayfair Employee Guide Addendum for Warehouses.) This Guide and the Addendums are a "living document," and, with the exception of the policy of at-will employment, the information contained within it can be changed as circumstances demand, as determined in the sole and absolute discretion of Wayfair. As such, Wayfair can and will terminate and/or change, in whole or in part, any of the information contained in the Guide (with the exception of the policy of at-will employment) with or without notice at any time during or after active employment.

As Wayfair provides the information contained in this Guide for general guidance only, **employees should not expect Wayfair to adhere to the Guide's policies and procedures in every instance**. For example, this Guide, in describing Wayfair's policies and procedures, does not commit Wayfair to follow any particular procedure in the course of imposing discipline or terminating employment. Accordingly, nothing stated in this Guide is intended or should be understood to create a binding contract of continued employment or employment between Wayfair and any one or all of its employees or otherwise limit in any way the policy of at-will employment.

Employment with Wayfair is “at-will.” At-will employment means that either the employee or Wayfair may terminate an employee’s employment, with or without notice at any time and for any or no reason or cause. Wayfair is not bound to follow any policy, procedure, or process in connection with employee discipline, employment termination, or otherwise. At-will employment also means that Wayfair may make decisions regarding other terms of employment, including but not limited to, demotion, promotion, transfer, compensation, benefits, duties, and location of work, at any time, with or without cause or advance notice.

Neither this Guide, the Addendums to this Guide, Wayfair practice, nor other oral or written policies or statements of Wayfair or its agents shall create a contract of continued employment, guarantee a definite term of employment, or otherwise modify in any way the agreement and understanding that employment with Wayfair is at-will. No representative of Wayfair, except Wayfair’s CEO in a writing signed by the CEO and the employee, has any authority to enter into any agreement contrary to the policy of at-will employment. This Guide is not intended to take the place of more detailed benefit plan documents, and in the event of conflict with those plan documents, the latter shall be deemed controlling. Additionally, if there is ever a discrepancy between this Guide and applicable law, then the law always will govern.

Equal Employment Opportunity

Wayfair is an equal opportunity employer. This means that to the fullest extent required by law, employment decisions are based on merit and business needs, and not on race, color, citizenship status, national origin, ancestry, sex, sexual orientation, age, religion, pregnancy, creed, physical or mental disability, medical condition, marital status, protected veteran or military status, gender identity, gender expression, transgender identity, genetic information or any other basis protected by applicable law.

This policy applies to all areas of employment, including recruitment, hiring, training, promotion, compensation, benefits and all other privileges, terms, and conditions of employment. It is the responsibility of all employees to follow this policy. Any employee who violates this policy and our commitment to equal employment opportunity will be subject to corrective action. Corrective actions can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

Wayfair also makes reasonable accommodations for qualified applicants and employees with disabilities unless doing so creates an undue hardship, in accordance with all legal requirements. Any applicant or employee with a disability who requires an accommodation to perform the essential functions of the job should contact a Talent Management Representative to request an accommodation. Wayfair will work with the individual to attempt to identify a reasonable accommodation that will not impose an undue hardship on Wayfair.

Any employee who believes he or she has been subjected to any form of unlawful discrimination or other violation of this policy is encouraged and expected to notify Talent Management immediately.

Personal Conduct

General Rules of Conduct

All Wayfair employees must treat everyone in a professional manner - that is, with respect, integrity, courtesy and a cooperative attitude. Wayfair is a service firm and prospers based upon our customer service and quality — it is the job of every Wayfair employee to further these basic principles.

Employees must:

- Truthfully respond to all job-related inquiries
- Be honest in all business relationships
- Report regularly to work at your scheduled starting time and put in a full day's work
- Alert your manager or supervisor at least 1 hour before your scheduled start time, if you must be absent. You are responsible for knowing the phone numbers and contact information for people whom you may need to contact
- Request any planned time off work 3 weeks in advance, dependent upon manager approval, consistent with the requirements of applicable law

Employee Purchase Policy

All Wayfair employees can purchase new merchandise from any Wayfair website (except Wayfair.ca) at a 7.5% margin above gross costs (wholesale and shipping costs) or the current sale price of the item, whichever is less.

All Wayfair employees can purchase items from the Open Box section of any Wayfair website (except Wayfair.ca) for 50% off the clearance price. All Open Box items cannot be replaced if they are damaged, as items might have some signs of wear, which is typically the result of the product being previously shipped.

The employee discount can be extended to friends or family. Since orders for friends and family are purchased through the employee's account, the employee is responsible for reporting all related service issues. It is a violation of this policy to service any order placed through your own account, including an order placed for a friend or family member.

The employee discount cannot be used to place orders for customers, vendors, suppliers, carriers or other Partners. Employees must use a credit/debit card at the time of purchases, purchase orders and post order payment options are not available.

Employees may only use Reward Dollars rewarded to them from the Recognition wall. Promotional codes cannot be used in conjunction with the employee discount. Additional discounts on employee orders will

not be granted (except in the case of damage/defective items, such as a discount to keep. Employee purchases are not eligible for Price Match. Resale of items for profit is strictly prohibited by employee, employee's friends and family. Employees assume full responsibility if the policy is violated.

Employee purchases are final sale and non-returnable, this includes purchases for friends or family.

The Wayfair credit card cannot be used in combination with the employee discount. Employees are not eligible for the Wayfair credit card with their employee account. Friends and family cannot use their own Wayfair credit card in combination with the employee discount.

Employees can only make employee purchases in the country they work as that is where their accounts are active. Employees cannot ship an employee purchase to an address outside of their home country.

Additional information on how to make an employee purchase and how to address order issues can be found on the Wayfair Knowledge Base (KB). <https://kb.wayfair.com/kbnode/cs-employee-purchase-policy>.

Any employee who violates this policy will be subject to corrective action. Corrective action can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances. Violations of the Employee Purchase Policy that involve illegal behavior will be reported to the appropriate authorities.

If you notice behaviors which violate our Employee purchase policy, please email your concerns to

EmployeeInvestigations@wayfair.com

Policy Against Sexual Harassment and Other Workplace Harassment

Purpose

Wayfair believes in respecting the dignity of every employee and expects every employee to show respect for all our colleagues, clients, associates, and vendors. Respectful, professional conduct furthers Wayfair's mission, promotes productivity, minimizes disputes, and enhances our reputation. Accordingly, this policy forbids any unwelcome conduct that is based on an individual's race, color, religion, sex, gender (which includes gender identity or expression, transgender identity, pregnancy, childbirth or related medical condition, and gender stereotyping), national origin, age, disability, ancestry, medical condition, marital status, military or veteran status, citizenship status, sexual orientation, genetic information, or any other protected status of an individual or that individual's associates or relatives. Wayfair is thus committed to providing a work environment that is free of unlawful discrimination, including harassment that is based on any legally protected status. Wayfair will take all necessary steps to ensure a culture that promotes an environment free of discrimination. Wayfair will not tolerate any form of harassment that violates this policy.

Coverage

This policy forbids any employee, manager, supervisor, officer, director, vendor, client, or agent of the Company to harass any Wayfair employee, applicant, or contractor.

Prohibited Conduct

The conduct prohibited by this policy, whether verbal, physical, or visual, includes any discriminatory employment action and any unwelcome conduct that is inflicted on someone because of that individual's protected status. Among the types of unwelcome conduct prohibited by this policy are epithets, slurs, negative stereotyping, intimidating acts and the circulation or posting of written or graphic materials that show hostility toward individuals because of their protected status. Also prohibited are invasions of another person's personal space, commenting on someone's looks, dress, sexuality or gender in a derogatory or objectifying manner or a manner that makes them uncomfortable. Pursuing or flirting with another person persistently without the other person's willing participation is also strictly prohibited. Wayfair prohibits that conduct in the workplace, even if the conduct is not sufficiently severe or pervasive to constitute unlawful harassment.

Sexual Harassment

Sexual harassment is a problem that deserves special mention. Harassing conduct based on gender often is sexual in nature but sometimes is not. For example, making jokes about somebody's gender is still harassing even when it is not sexual in nature. This policy forbids harassment based on gender regardless of whether the offensive conduct is sexual in nature. Any unwelcome conduct based on gender is also forbidden by this policy regardless of whether the individual engaged in harassment and the individual being harassed are of the same or are of different genders.

According to the U.S. Equal Employment Opportunity Commission ("EEOC"), unwelcome sexual advances, requests for sexual favors, and other verbal, physical or visual conduct based on sex constitute unlawful sexual harassment when (1) submission to such conduct becomes an implicit or explicit term or condition of employment, (2) submission to or rejection of the conduct is used as the basis for any employment decision, or (3) the conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

This policy forbids harassment based on gender regardless of whether it rises to the level of a legal violation. Examples of gender-based harassment forbidden by this policy include (1) offensive sex-oriented verbal kidding, teasing or jokes; (2) repeated unwanted sexual flirtations, advances or propositions; (3) verbal abuse of a sexual nature; (4) graphic or degrading comments about an individual's appearance or sexual activity; (5) offensive visual conduct, including leering, making sexual gestures, the display of offensive sexually suggestive objects or pictures, cartoons or posters; (6) unwelcome pressure for sexual activity; (7) offensively suggestive or obscene letters, notes or invitations; (8) offensive physical contact such as patting, grabbing, pinching, or brushing against another's body; or (9) sexual favoritism.

Sexual Favoritism

This policy also forbids sexual favoritism in the making of any employment decision. Sexual favoritism occurs whenever a supervisor or manager makes a decision based upon an employee's receptiveness to sexual advances. Wayfair prohibits that conduct even if it is isolated in nature and not sufficiently widespread to create an issue of unlawful conduct.

Employee Responsibility

Everyone at Wayfair can help assure that our workplace is free from prohibited discrimination or harassment. Any employee who witnesses discrimination or harassment has an obligation to report it to their manager or a member of Talent Management.

Avoiding Prohibited Conduct

Everyone is expected to avoid any behavior or conduct that could reasonably be interpreted as prohibited harassment; no employees, not even the highest-ranking individuals at Wayfair, are exempt from the requirements of this policy. Every employee is expected to inform any person in the workplace whose conduct the employee finds unwelcome.

Reporting Prohibited Conduct

Any manager or supervisor who is aware of conduct inconsistent with this policy or who receives a report of conduct inconsistent with this policy is to report it immediately to Talent Management. Employees may also report conduct inconsistent with this policy directly to a manager.

Reporting Procedures

If you feel you have experienced or witnessed any conduct that is inconsistent with this policy, you are to immediately notify Talent Management or any member of the Management team. This is the individual who is authorized by this policy to receive and act upon complaints of harassment on behalf of Wayfair. This policy does not require reporting harassment to any individual who is creating the harassment.

Wayfair Response

All reports describing conduct that is inconsistent with this policy will be investigated promptly. Wayfair may put certain interim measures in place, such as a leave of absence or a transfer, while the investigation proceeds. Wayfair will take further appropriate action once the report has been thoroughly investigated. That action may be a conclusion that a violation occurred, as explained immediately below. Wayfair might also conclude, depending on the circumstances, either that no violation of policy occurred or that Wayfair cannot conclude whether or not a violation occurred.

Wayfair may use corrective action for any inappropriate conduct discovered in investigating reports made under this policy, regardless of whether the conduct amounts to a violation of law or even a violation of this policy. If the person who engaged in harassment is not employed by Wayfair, then Wayfair will take whatever corrective action is reasonable and appropriate under the circumstances. Action taken by management in an individual case does not establish a precedent in other circumstances.

Policy Against Retaliation

Wayfair forbids that any employee treats any other employee or former employee or applicant adversely for reporting harassment, for assisting another employee or applicant in making a report, for cooperating in a harassment investigation, or for filing an administrative claim with the EEOC or a state governmental agency. All employees who experience or witness any conduct they believe to be retaliatory should immediately follow the reporting procedures stated above.

Confidentiality

In investigating and in imposing any discipline, Wayfair will attempt to preserve confidentiality to the extent that the needs of the situation permit.

Acceptance of Policy

All Wayfair employees have a personal responsibility to conduct themselves in compliance with this policy and to report any observations of conduct inconsistent with this policy. If you have any questions concerning this policy, then please contact Talent Management.

Consensual Relationship Policy

Our Consensual Relationship policy outlines our guidelines on employees forming personal relationships with each other.

Wayfair does not want to place undue restrictions on consensual relationships between colleagues, as we acknowledge that freedom of choosing one's partner is an individual's right. Wayfair understands that coworkers are going to develop strong friendships and consensual relationships may develop. This policy defines Wayfair's expectations, parameters for consensual relationships to ensure a comfortable and safe work environment for all employees.

This policy applies to all Wayfair employees.

For the purposes of this policy "consensual relationship" includes consensual romantic relationships and sexual relations. Consensual relationships refer to any relationship, either past or present, which is romantic, intimate, or sexual in nature and to which both parties consent or consented. This definition includes marriage. Non-consensual relationships constitute sexual harassment and Wayfair prohibits this explicitly.

All consensual relationships must be disclosed to the employee's immediate supervisor or to a member of Talent Management. Disclosures can be done in person, via email directly to the manager or a member of Talent Management.

Individuals in leadership roles, and those with authority over others' term and conditions of employment, are subject to more stringent scrutiny due to their influence, their access to sensitive information, and their ability to affect the terms and conditions of employment of the individuals in subordinate positions.

It is strictly prohibited for any supervisor, team lead, manager, or any other company official in a position of influence (L2 and below) to engage in a consensual relationship with an employee within their work group below a level equal to their own. In addition, it is strictly prohibited for any supervisor, team lead, manager, or any other company official in a position of influence (L3 and above) to engage in a consensual relationship with an employee within their work department below a level equal to their own. It is strictly prohibited for any director (L5 and above) to engage in a consensual relationship with any employees in the business unit they manage.

Wayfair does not tolerate inappropriate or unacceptable behavior or actions related to consensual relationships.

Inappropriate and unacceptable actions include, but are not limited to, those which:

- Offend co-workers, vendors or guests.
- Disrupt or hinder business operations.
- Distract employees from their duties.
- Decrease an employees' individual performance, evident by a decrease in the amount of time the employee spends performing their essential job functions.

Inappropriate and unacceptable behaviors may include, but are not limited to:

- Displays of public affection
- Arguments in public related to personal matters
- Extended periods of socialization during scheduled work time
- Inquiries about your partners employment to management

Any employee who violates this policy will be subject to corrective action. Corrective action can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

Substance Abuse Policy

Alcohol and Drugs

Wayfair has a vital interest in maintaining a safe, healthful and efficient working environment for its employees, and in protecting Wayfair Property, equipment and operations. Being under the influence of a Controlled Substance, alcohol or Illegal Drug on the job poses serious safety and health risks, not only to the user, but also to all those who work with the user, and may adversely affect the quality of our products and services. Therefore, the possession, use or sale of a Controlled Substance, alcohol, or Illegal Drug while working, operating Wayfair vehicles, machinery, or equipment, present on Company premises, or present in any other location performing work for Wayfair, is strictly prohibited.

This policy does not prohibit employees from the lawful possession and use of prescribed medications. Employees have the responsibility to consult with their doctors and other licensed health care professionals about the effect of prescribed medications on their ability to perform their specific job duties in a safe manner, and to promptly disclose any work restrictions to their supervisors or Talent Management. Employees should not, however, disclose underlying medical conditions, impairments, or disabilities, to their supervisors unless specifically directed to do so by their doctors or other licensed health care professionals.

In an effort to curtail the use of Controlled Substances, alcohol and Illegal Drugs, and as a part of its ongoing efforts to maintain a drug-free workplace, Wayfair will periodically conduct testing of employees, consistent with the requirements of applicable law.

Wayfair will conduct Random Testing (where permissible under applicable law), as well as testing based on circumstances giving rise to reasonable suspicion of the use of illegal drugs or alcohol (Reasonable Suspicion), or after the occurrence of any accident (Post-Accident) on Wayfair Property involving a Wayfair employee or that involves a Wayfair employee during the employees working hours for Wayfair.

Additionally, Wayfair has the right to conduct testing for a Controlled Substance, alcohol or Illegal Drug prior to hiring any candidate and will not hire any applicant who tests positive on the pre-placement substance screening test.

Wayfair will conduct its drug testing through collection of a urine sample, blood, hair, saliva and/or sweat. Testing for the presence of alcohol will be conducted by analysis of breath, saliva and/or blood. All testing will be paid for by Wayfair including any transportation costs involved. The time required for the drug testing of existing employees will be considered to be work time. To ensure the fairness and accuracy of Wayfair's testing program, all tests will be conducted according to SAMHSA guidelines where applicable and will include a screening test, a confirmation test, the opportunity for a split sample, review by a Medical Review Officer including the opportunity for employees who test positive to provide a legitimate medical explanation for the positive result, and a documented chain of custody.

All information received by the organization through this program and policy is confidential to the extent required by law. Access to this information is limited to those who have a legitimate need to know in compliance with relevant laws and management policies.

Any employee who violates this policy will be subject to corrective action including immediate termination of employment. Any employee who refuses to undergo drug or alcohol testing pursuant to this policy is also subject to corrective action including immediate termination of employment.

This policy shall apply to all Wayfair employees within the United States, unless state or local laws prohibit particular provisions of the policy.

An employee who feels that he or she may have a drug or alcohol problem is encouraged to seek the advice and help of his or her personal physician, or any hospital, clinic, or mental health agency with special expertise in this field. An employee who seeks medical help may consult Talent Management, for further details regarding the availability of health care insurance for drug and/or alcohol rehabilitation. Employees will not be disciplined because they request assistance. However, employees may not escape discipline by requesting assistance after they violate Wayfair's policies. Additionally, employees who request assistance will not be excused from complying with Wayfair's policies, including its standards for employee performance and conduct.

Definitions

"Under the influence" means observably affected by a drug or alcohol or the combination of a drug and alcohol. The symptoms of influence may include, but are not limited to, misbehavior, obvious impairment of physical or mental ability, slurred speech, difficulty in maintaining balance, and/or impaired judgment.

"Wayfair Property" means all property owned or leased or under the control of Wayfair, including but not limited to: any office, building, facility, field site locations, exterior grounds, parking lot, roadway, vehicle, or any other place at which an employee is performing, or is expected to perform any work or job on behalf of Wayfair.

"Controlled Substance" means a controlled substance included in schedules I and II as defined by Section 802(6) of Title 21 of the United States Code, the possession of which is unlawful under Chapter 13 of that Title. This includes all substances defined as controlled substances by federal law, including marijuana, regardless of whether the substances may have been legalized under state statutes.

"Illegal drug" means any controlled substance which (a) is not legally obtainable or (b) which is legally obtainable, but has not been legally obtained. The term includes marijuana and prescription drugs not legally obtained and prescribed drugs not being used for prescribed purposes.

"Random Testing" is testing based on periodic intervals that are not planned or announced in advance.

"Reasonable Suspicion Testing" is testing based on the judgment of two or more members of the onsite management team, that an employee is in violation of the Wayfair's policy. This may include, but is not limited to any of the following:

1. Information or evidence that an employee is involved in the use or possession of a Controlled Substance or alcohol while working or on the Wayfair's Property.
2. A direct observation of the use of a Controlled Substance or alcohol and/or the behavior and manifestation of being under the influence of a Controlled Substance or alcohol.
3. A suspicion that an employee's conduct while at work, absenteeism, tardiness, or deterioration in work performance may be related to the use of a Controlled Substance or alcohol.

"Post-Accident Drug Testing" is testing based on an accident or observation of unsafe work practices when the employee's performance either contributed to an accident or cannot be discounted as a factor to an accident or that an accident could have occurred.

"Medical Review Officer (MRO)" is a licensed medical doctor, employed by or contracted by the laboratory or Wayfair to provide control and supervision in accordance with guidelines developed by the Substance Abuse and Mental Health Services Administration (SAMHSA).

Fit for Duty

All employees are required to report to work fit for duty and to be able to perform their job duties in a safe, appropriate, and effective manner.

Wayfair encourages employees to voluntarily seek assistance for emotional and/or personal problems, physical and/or mental health conditions, including controlled substance, drug and alcohol abuse/addictions, before their work performance is adversely affected. The Employee Assistance Program (EAP) offers assistance to employees on a confidential basis.

All employees are expected to be physically and mentally fit to perform their jobs in a safe manner at all times. If you are not able to perform your job or you are taking any medication that might affect your ability to do your job, you are to inform your supervisor immediately.

If a supervisor believes you are not fit to perform your duties, you may be sent home, relieved of certain duties, assigned to different duties, assigned to light duty, requested to take a medical examination, or asked for an explanation.

Any employee who refuses to cooperate with a determination of whether he or she is fit for duty will be subject to corrective action. Corrective actions can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

This policy will be interpreted and applied so as to conform to applicable law, including the Americans with Disabilities Act and the Family Medical Leave Act.

Use of Wayfair Facilities

Wayfair at all times retains full title and control, including the right of inspection, over its property and facilities. Wayfair reserves the right to open and examine the contents of employee desks, lockers, file cabinets, documents stored on Wayfair-owned or personally-owned computers and other containers or premises provided by Wayfair, as well as the contents of employees' brief cases, lunch boxes, pocket books, backpacks or similar items, whenever it deems necessary for business purposes such as ensuring sanitation, detecting unauthorized weapons or other contraband materials, or investigating any other improper, unsafe or unlawful activity, consistent with the requirements of applicable law. Because an inspection might result in the discovery of an employee's personal possessions, all employees should avoid bringing into the workplace any personal property that they do not wish to reveal to Wayfair.

Computer, Telephone and Other Work-Related Information

Wayfair applications systems, computer and telephone networks, electronic mail facilities, internet systems, and electronic and manual data are the sole property of Wayfair and exist strictly for the purpose of carrying out Wayfair business. Wayfair computer systems, electronic data and written documents often are created by and/or entrusted to its employees. Employees are expected to secure and protect confidential information regarding Wayfair, its customers, employees and others. Wayfair will access, record and monitor this information when necessary to:

- Ensure that its computer and other communication resources are being used in a cost-effective manner strictly for business purposes;
- Carry out its business activities without disruption;
- Maintain and increase quality and customer satisfaction;
- Protect the integrity, confidentiality and security of its computer networks and data;
- Investigate suspicion of wrongdoing; and
- Accomplish other appropriate objectives at Wayfair's discretion.

Wayfair reserves the right to monitor computer and telephone usage and to gain access to electronic and paper files (including, among other things, electronic mail and voicemail) when necessary to meet business needs or accomplish appropriate objectives at Wayfair's discretion.

Wayfair reserves the right to record, monitor and evaluate employee contacts, voice and data, with Wayfair customers, internal groups, etc. in order to enhance efficiency, increase and maintain customer service quality and monitor activity.

Accordingly, employees do not have a reasonable expectation of privacy with regard to their use of Wayfair's computer or other electronic systems.

Each employee must abide by the Wayfair Technology Security Policy

Wayfair Technology Security Policy and AUP/WISP

Objective:

Wayfair's intention for publishing the Acceptable Use Policy (AUP) is to protect employees, partners, and the company from illegal or damaging actions by individuals, either knowingly or unknowingly. The purpose of this policy is to outline the acceptable use of computer systems at Wayfair. This policy applies to anyone with access to Wayfair computing resources, applications, or data including Wayfair employees, third-parties, service providers, contractors, and temporary employees.

Purpose:

These rules are in place to protect employees and Wayfair as inappropriate use exposes Wayfair to risks including malware, system compromise, and legal issues. Wayfair computer systems are the property of Wayfair and, as such, are to be used for business purposes in serving the interest of the company and our customers.

Scope:

This policy applies to Wayfair employees, third-parties, service providers, contractors, temporary employees, and/or other staff members at Wayfair, whether conducting activities on Wayfair premises or off-site.

This policy applies to all systems, applications, and equipment owned or leased by Wayfair whether located on Wayfair premise or off-site and to all Wayfair locations.

Policy:

Wayfair applications systems, computer and telephone networks, electronic mail facilities, internet systems, and electronic and manual data are the sole property of Wayfair and exist for the purpose of carrying out Wayfair's business. It is forbidden to use any Wayfair computer system, application, or data to breach any law or contract. Wayfair computer systems, applications, electronic data and written documents often are created by and/or entrusted to its employees. Employees are expected to secure and protect confidential information regarding Wayfair, its customers, employees and others.

Prohibited behaviors include, but are not limited to:

- The use of Wayfair computer resources or electronic information without or beyond one's approved level of authorization
- Making available any materials the possession or distribution of which is illegal
- The unauthorized downloading, copying or use of copyrighted materials outside the provisions of "fair use." Copyrighted materials include music, movies, games, computer software, etc.
- Intentionally compromising the privacy or security of electronic information.
- Copying, moving, or storing sensitive data onto removable media or other system or device not owned by Wayfair unless explicitly authorized. This includes, but is not limited to, credit card data, financial information, and personally identifiable information.
- Unlawful communications, including threats of violence, obscenity, child pornography,

- fraud, theft, or harassing communications
- Interference with or disruption of the computer or network accounts, services, or equipment of others such that it causes system instability
- Sharing your Wayfair user ID and password or any other access credentials with anyone
- Failing to lock your computer when leaving your workstation
- Failing to sign out of computer systems or applications on shared devices (including but not limited to
- Using Wayfair computer resources or electronic information for conducting any business other than Wayfair's
- Any activity that violates local, national, or international laws.

Wayfair reserves the right to monitor computer and telephone usage and to gain access to electronic and paper files (potentially including personal files) when necessary to:

- Carry out its business activities without disruption.
- Maintain and increase quality and customer satisfaction.
- Protect the integrity, confidentiality and security of its computer networks and data.
- Investigate suspicion of wrongdoing.
- Accomplish other appropriate objectives at Wayfair's discretion.

Wayfair currently allows the use of approved remote access technologies such as Outlook Web Access and VPN to enable individuals with a business need to work from non-office locations. Users of these technologies should use discretion when connecting to and using Wayfair resources remotely. Take care when connecting to Wayfair from an untrusted network such as a café or airport wireless connection. Do set a screen lock mechanism (e.g. a PIN) when using a mobile device.

Roles & Responsibilities:

All Wayfair employees, third-parties, service providers, contractors, temporary employees are required to:

- Follow Wayfair policies at all times.
- Be aware of their role in supporting Wayfair's Information Security Policy (WISP).
- Help Wayfair meet and maintain compliance with the WISP.
- Acknowledge their agreement with this Information Security Policy before their first access to Wayfair's assets (physical or electronic) and then annually for the lifetime of their access.
- Comply with relevant regulations, standards, and/or laws governing Wayfair and Wayfair's customers, third-parties, and other applicable entities.
- Safeguard Wayfair's assets per the policies within the WISP.
- Report any deviation from the policies outline in the WISP to their direct manager immediately. Managers are required to (in addition to the above requirements):
- Ensure that their reports follow Wayfair policies at all times and understand their roles.
- Designate owners for Wayfair assets under their control and management.
- Work with other groups to implement and maintain security controls for their owned assets.

- Participate as needed and directed in incident response procedures

Asset Owners are required to (in addition to the above requirements):

- Manage the definition of user access to the assets under their control and management.
- Ensure that user access to their assets follows the principle of “least privileges”.
- Verify that assets are protected sufficiently with the security controls.
- Periodically assess and classify assets.

Wayfair Information Security is required to:

- Oversee and manage compliance with Wayfair’s policies.
- Perform risk assessments at least annually.
- Evaluate and either select or advocate solutions to reduce risk to Wayfair assets.
- Maintain and distribute security policies to all users
- Assist with the monitoring and analysis of both security alerts and information and the distribution of this information to appropriate personnel.
- Define, deploy and test incident response and escalation procedures.
- Develop and implement security awareness and training programs.
- Provide direction to management on best security practices and recommended security controls and initiatives.

Information Security Office:

We have designated Engineering’s Information Security department to implement, supervise and maintain the WISP. This office will be responsible for:

- a) Training employees;
- b) Regular testing of the WISP’s safeguards;
- c) Evaluating the ability of each of our third-party service providers to implement and maintain appropriate security measures for the personal information to which we have permitted them access, consistent with 201 CMR 17.00; and requiring such third-party service providers by contract to implement and maintain appropriate security measures.
- d) Reviewing the scope of the security measures in the WISP at least annually, or whenever there is a material change in our business practices that may implicate the security or integrity of records containing personal information.
- e) Conducting a training sessions as needed for all owners, managers, employees and independent contractors, including temporary and contract employees who have access to personal information on the elements of the WISP. All attendees at such training sessions are required to certify their attendance at the training, and their familiarity with the firm’s requirements for ensuring the protection of personal information.

The WISP and the AUP are both available on the Wayfair Knowledge Base (KB)-
<http://kb.wayfair.com/kbnode/wayfair-information-security-policies>

Access Management:

Access Control:

Without defined access privileges and control, users would be allowed to inappropriately access systems, data and applications under Wayfair's control. It is important to control access privileges to all Wayfair assets as well as what actions are permitted to prevent unauthorized access to support systems and applications transmitting, processing, and/or storing sensitive data.

A careful review of each system and application should be performed based on results from risk assessment activities performed by Wayfair. Wayfair will authenticate all users against a central directory (e.g. Active Directory) wherever possible and practical. User privileges will be assigned based on the concept of least privilege necessary for a user to perform his or her job responsibilities. A user access review will be conducted and reviewed on a quarterly basis during which unnecessary user accounts will be removed.

Reference: Access Control Policy.

Background Checks

Background checks are to be performed minimally on anyone with access to systems and applications transmitting, processing, and/or storing sensitive data. Talent Management should determine the level of acceptance for background check results prior to these checks being performed. Results from the background checks are to be reviewed and accepted prior to the user being granted access to the environment. Background checks or attestations thereof, are also required of third-parties prior to accessing to sensitive data. Background checks are to be performed following local and national laws.

Reference: Background Checks Policy.

Password Management

Passwords are the most common method of authenticating users in Wayfair's environment. Subsequently, effective management of user passwords is critical to prevent unauthorized access.

Individuals are responsible for constructing strong passwords, following Wayfair policies, and protecting the secrecy of their password. Wayfair Engineering is responsible for enforcing password parameters using automated access control methodologies. Users may not share their passwords with any other parties, even at their direct request. The user should notify the Wayfair Information Security team (security@wayfair.com) should they receive a request for their password. In addition, users must take additional precautions to protect the security of their passwords by not keeping passwords stored in an easily accessible location, avoiding the use of Wayfair passwords for non-Wayfair accounts, and choosing a strong password as outlined in the Knowledge Base.

Care must be taken to secure system password storage (e.g. both hashing and salting). If users must store passwords the approved password storage solution is Vault. Users may not cache or have a web browser or other application remember their Wayfair password, as this may store the password insecurely.

Reference: Password Management Policy.

System & Application Security:

Anti-Malware

Malware (e.g. viruses, spyware, Trojans, etc.) can infiltrate Wayfair's computer systems, causing significant damage. Anti-malware software must be deployed on all corporate servers and workstations that are considered to have a general risk of infection by viruses. Users are prohibited from making changes to the anti-malware installation and configuration without approval from Wayfair Engineering.

Reference: Anti-Malware Policy.

Application Development

A Secure Software Development Lifecycle (S-SDLC) must be documented, taking into account security considerations and requirements from the inception of the project. This applies to all internally developed, open-source, and commercial software used at Wayfair. A member of Wayfair Engineering must be included from the initial design phase through to deployment. In addition, all code changes to applications, whether internal or external-facing, in the cardholder environment must follow the requirements in the S-SDLC. The S-SDLC is to be reviewed and updated whenever there are changes to the application environment, new vulnerabilities discovered, and new secure coding techniques.

Reference: Wayfair Software Development Policy.

Critical Technologies

Critical technologies include remote access, wireless, removable media, laptops, tablets, smartphones, e-mail, and Internet usage. These are all tools used to access Wayfair's network in a "non- standard" method, meaning they can be used remotely and not use a Wayfair workstation in a Wayfair location. Special care should be made when using these technologies as they are accessing Wayfair's network from an unknown location, therefore safeguarding the connection to the network is critical. It's important to limit privileges using these technologies to protect sensitive data. In the event of a business-critical situation these measures may be temporarily relaxed.

Reference: Wayfair End User Technologies Policy.

Integrity

File integrity software is used to ensure that no modifications have been made to operating system critical files, executables, or configuration files on systems and applications transmitting, processing, and/or storing sensitive data.

Reference: Wayfair End User Technologies Policy

Configuration and Management

Firewalls are critical to safeguard Wayfair's technology environment. Wayfair uses firewalls to control network traffic based on source, destination, and network service. Firewalls are required to be placed at any Internet connection and between internal network zones (should one zone contain sensitive systems

and the other does not). Firewall configurations and rule sets must be reviewed on a regular basis.

Reference: Wayfair Network Devices Configuration and Management Policy.

Router and Switch Configuration and Management

Routers and switches are an integral part safeguarding Wayfair's network. How routers and switches route traffic will be based upon internal addresses and defined route tables to ensure that it arrives at its intended destination. Subsequently, protection of routers and switches is important in order to protect against external traffic being transmitted into trusted environments that contain systems which transmit, process, and/or store sensitive data, and the internal network in general.

Reference: Wayfair Network Devices Configuration and Management Policy.

Secure Configuration

A sample of systems and networking components should be included in the annual risk assessment performed by Wayfair Information Security, and their configurations compared against documented best security practices and standards. Wherever possible, Wayfair Engineering will use a configuration management system to identify deviations and make corrections in real time. Configuration baselines will be reviewed and updated as needed, at minimum once per quarter. Wayfair Engineering should design systems according to approved secure configurations, and any exceptions should be documented.

Reference: Wayfair Network Devices Configuration and Management Policy.

Data Protection:

Backup Media

Backups may be made for systems transmitting, processing, and/or storing sensitive data in order to facilitate the recovery of data and configurations should the system become compromised or in the event of a disaster. As backup media may contain sensitive data, it needs to be protected from unauthorized access. Any backup media containing sensitive data must be rendered unreadable through the use of strong encryption, truncation, or tokenization. Physical storage of backup media containing sensitive data must be secure.

Reference: Wayfair Backup and Offsite Storage Policy.

Data Classification

The purpose of classifying data is to be able to define and implement the appropriate level of security controls to protect it from unauthorized access and use. The higher the level of classification, the more intensive and comprehensive the security controls should be in place to protect it. Data can be in electronic or printed format, and may be transmitted, processed, and/or stored in Wayfair's environment.

Printed and electronic data is to be classified in terms of its value to Wayfair, sensitivity, legal requirements, and impact if it is lost or falls into the 'wrong hands'. When performing a data classification exercise, it's critical to review the methods in which this data can be transmitted, stored, or used.

Confidential

This type of classification is assigned to assets and data sets which, if lost, would cause serious harm to Wayfair, Wayfair's customers, Wayfair's third-parties, or Wayfair's partners and suppliers. Harmful effects can be from a financial, competitive, compliance, legal, branding, and/or reputation perspectives. Subsequently, it must be kept confidential and limited only to individuals with approved access and a legitimate business need to access.

Examples include cardholder data, personally identifiable information (PII), and critical system configuration files.

Internal

Internal data classification is assigned to assets and data sets which, if lost, could potentially cause harm to Wayfair, Wayfair's customers, Wayfair's third-parties, or Wayfair's partners and suppliers; however, it would not be as serious as loss of Confidential data. Subsequently, it should be kept confidential as much as possible.

Examples include intranet content, performance evaluations, non-public financial data, and some internal communications.

Public

This type of classification is assigned to assets and data sets which are readily available and part of the public domain so would not cause any harm to Wayfair, Wayfair's customers, Wayfair's third-parties, or Wayfair's partners and suppliers. Subsequently, it does not require specific security controls.

Examples include Wayfair's website, marketing materials, press releases, and external announcements.

Reference: Wayfair Data Classification Policy.

Data Disposal

Assets and data sets need to be safeguarded from unauthorized access and use throughout their lifecycles. When no longer needed for business reasons data must be made unreadable and unrecoverable prior to divestiture. Secure disposal and deletion methods are required for assets and data sets which are classified as Confidential and are recommended for assets and data sets which are classified as Internal.

Reference: Wayfair Data Retention and Disposal Policy.

Data Handling

Assets need to be handled by users according to their classification in order to properly safeguard them from unauthorized access and usage.

Reference: Wayfair Data Classification Policy.

Data Retention

In order to reduce risk, sensitive data should not be retained longer than required for business need. The retention period for data may be affected by legal, industry, financial, and/or regulatory requirements. Wayfair will conduct an internal analysis to determine its retention obligations. When completed, an analysis should be performed with the guiding principle that the item should be retained for the least amount of time as is possible.

Reference: Wayfair Data Disposal and Retention Policy.

Encryption and Encryption Key Management

An important step in protecting sensitive data, in particular cardholder data, is to restrict access to it as well as make it unreadable, by hashing, truncation, or encryption. When encryption is used, the correct management of the encryption keys is critical. Should an unauthorized user take advantage of weak encryption key management processes they can unlock the encryption methodology in place to display cardholder data in the clear. Therefore, not only is it important to use strong encryption algorithms in the cardholder environment, but also to safeguard and rotate the keys supporting the encryption algorithm for cardholder data being transmitted, processed, and/or stored.

Reference: Encryption and Encryption Key Management Policy.

Security Management:

Incident Response

Security controls work together to reduce risk in Wayfair's environment. These controls include intrusion detection systems, file integrity software, firewalls, logging, and many others. Many of these security controls are also used to notify Wayfair Engineering whenever a suspected security incident takes place or there is a system anomaly detected in Wayfair's environment. This allows Wayfair Engineering to respond to and perform necessary activities to limit damage being caused. Wayfair users also play an important role in supporting the incident response process, by reporting anomalies they are encountering, such as a suddenly slower computer, accidental viewing of unauthorized data, or a lost removable computer drive / smartphone.

Reference: Security Incident Response Policy.

Risk Assessment

The purpose and intent of Wayfair's security policy is to reduce risk as much as possible while still enabling Wayfair to meet strategic and business objectives. We recognize that it is impossible to eliminate all risk, so it is important to define the risk level of assets in order to define the level of security controls required to safeguard those assets from harm or misuse. Wayfair Information Security will be responsible for conducting a risk assessment for information assets least annually to evaluate the current risk level. It is up to the Wayfair Information Security Steering Committee (ISSC) to review and accept this level of risk. The higher the risk level associated with an asset, the more intensive and comprehensive the layers of security protecting the asset are required for data being transmitted, processed, and/or stored.

Reference: Risk Assessment Policy.

Security Awareness

Breaches can often be attributed to the actions performed by an organization's employee(s), whether they are intentional or unintentional. Users must receive security awareness training and acknowledge their role in safeguarding Wayfair assets prior to being granted physical and logical access to Wayfair's environment.

Reference: Security Awareness Policy.

Third-Party Access and Management

Threats can be introduced to Wayfair's environment simply by connecting a third-party without efficient security practices and controls in place. Should an attacker penetrate the third-party's network, they may use this as a way to gain trusted access into Wayfair's network. In some cases, third-parties have privileged access. Should an unauthorized user obtain access to Wayfair's network via this route, they may do so under the pretense of being the third-party and therefore potentially penetrate systems, applications, and other networks unnoticed to gain additional access to sensitive data. This can lead to a security breach, causing harm to Wayfair's finances, operations, and brand name.

A third-party, in Payment Card Industry (PCI) terms, may either transmit, process, and/or store cardholder data on behalf of Wayfair, but also may be connected to perform non PCI-related functions. Therefore, it is important to safeguard Wayfair from attackers masquerading as an authorized third-party, as well as proactively and regularly validating the security controls and practices in place at connected third-parties.

Reference: Third-Party Access to Sensitive Data Policy.

Operations Security:

Change Management

Performing changes to systems and applications in Wayfair's environment carries some level of risk, whether the change is a simple code change or applying the latest critical patch to a complete system reconfiguration. Subsequently, changes should be managed closely from inception to deployment into the production environment, complete with back-out plans in case the change creates vulnerability. In the event of an emergency, change management procedures that would normally take place before a change are allowed to be delayed until after the emergency has been resolved.

Reference: Change Management Policy.

Intrusion Detection/Prevention

An Intrusion Detection/Prevention System (IDPS) detects suspected intrusions and generates an alert or blocks the traffic. Using signatures, the IDPS can then detect intrusions which follow those patterns before they can cause damage to systems and applications. Wayfair Information Security is responsible for monitoring the IDPS.

Reference: Intrusion Detection/Prevention Policy.

Log Management

Logging enables Wayfair to know who logged on to a system and when, and what actions did the user or application do. This is important to monitor access to data and to identify anomalies. Logging should be enabled on all systems where it is feasible to do so, which includes databases, servers, desktops, applications (as applicable), networking equipment, wireless access points, etc. When possible, logs should be sent to a centralized source for storage, analysis, and correlation.

Reference: Log Management Policy.

Patch Management

Timely application of security patches is a key factor in keeping Wayfair's system and data secure. Wayfair evaluates the security and performance benefits of vendor patches, tests high priority patches to gauge future impact, and applies patches as necessary. This process may involve Wayfair Information Security, Infrastructure Engineering, and / or development.

Reference: Patch Management Policy

Physical Security

An unauthorized person may cause physical damage to Wayfair's environment, which can lead to assets and data being used inappropriately. Data centers or areas that contain or provide access to cardholder data require a heightened degree of physical security.

Reference: Physical Security Policy.

Testing and Scanning

Testing Wayfair's systems and network is a critical component of protecting Wayfair's technology environment from threats and vulnerabilities.

New vulnerabilities are discovered on a daily basis throughout the IT industry. Attackers can take advantage of these avenues to launch malicious attacks against Wayfair. Vulnerability scans and penetration tests help find these problem areas proactively so they can be blocked or mitigated. Penetration tests are performed by trained individuals who are granted explicit permission by Wayfair to actively try to penetrate systems and applications as if they are an attacker. Internal and external vulnerability scans will be performed at least quarterly and after any significant changes. Internal and external penetration tests will be performed at least annually and after any significant infrastructure change. All such tests must be approved by Wayfair Engineering.

Reference: Testing and Scanning Policy.

Time Synchronization

An accurate clock that is used to synchronize time across systems is critical to safeguard Wayfair's technology environment as this allows for high-speed coordination between computing systems as well as the recreation of an accurate timeline of events.

Identical System timestamps support the effectiveness and accuracy of several processes and technologies, to include services set to run at a specific time, log management and analysis, forensic investigations, server requests, commands, and more. A clock synchronization system needs to be implemented across all systems-in-scope with a dedicated server or servers pulling the time from an established external time source. Those servers, in turn, distribute the time to the other systems.

Reference: Time Synchronization Policy.

Corrective Action:

Individuals found to have violated this policy, whether intentionally or unintentionally, may be subject to corrective action, termination of employment, or civil or criminal prosecution.

Dress Code

The following policy applies to all Wayfair employees while at work:

- All clothing must be in good shape and not ripped, tattered or noticeably stained or soiled.
- Casual clothing including jeans, skirts, t-shirts, and sandals are allowed.
- Shoes must be worn in the office when away from your desk.
- Shorts are allowed when appropriate in length and style.
- Thin “spaghetti” straps are not allowed unless worn under article of clothing.
- Revealing items are not allowed.
- Sweat pants, wind pants, pajama pants, gym shorts of any kind are not allowed.
- No derogatory, offensive or obscene comments on clothing.

There may be times when more formal business attire would be appropriate. Employees who are hosting or attending meetings with clients, vendors, or employees from another company should wear appropriate clothing and the following code applies:

- Pants must be full length, clean and at a minimum, business casual.
- All clothing must be professional and formal in color and style, pressed and capable of being worn with a suit coat/jacket and tie (if applicable)
- Shoes must be professional in appearance and may not be athletic shoes or sandals.
- Refer to your manager for guidance on how to adhere to the dress code when representing Wayfair on business.

If an employee reports to work in attire or appearing in a manner contrary to the requirements of this policy, the employee may be asked to leave work and return only when his or her clothing and appearance are in compliance with the policy.

Code of Business Conduct and Ethics

Introduction

This Code of Business Conduct and Ethics (“Code”) has been adopted by the Board of Directors (the “Board”) of Wayfair Inc. (together with its subsidiaries, the “Company”) and summarizes the standards that

must guide our actions. While covering a wide range of business practices and procedures, these standards cannot and do not cover every issue that may arise, or every situation where ethical decisions must be made, but rather set forth key guiding principles that represent Company policies and establish conditions for employment at the Company.

We must strive to foster a culture of honesty and accountability. Our commitment to the highest level of ethical conduct should be reflected in all of the Company's business activities including, but not limited to, relationships with employees, customers, suppliers, competitors, the government and the public, including our shareholders. All of our employees, officers and directors must conduct themselves according to the language and spirit of this Code and seek to avoid even the appearance of improper behavior. Even well- intentioned actions that violate the law, rules, regulations or this Code may result in negative consequences for the Company and for the individuals involved.

One of our Company's most valuable assets is our reputation for integrity, professionalism and fairness. We should all recognize that our actions are the foundation of our reputation and adhering to this Code and applicable law is imperative.

Compliance with Laws, Rules and Regulations

We are strongly committed to conducting our business affairs with honesty and integrity and in full compliance with all applicable laws, rules and regulations. No employee, officer or director of the Company shall commit an illegal or unethical act, or instruct others to do so, for any reason.

If you believe that any practice raises questions as to compliance with this Code or applicable law, rule or regulation or if you otherwise have questions regarding any law, rule or regulation, please contact the General Counsel. The Company also holds information and training sessions to promote compliance with the laws, rules and regulations that affect our business.

Trading on Inside Information

Using non- public, Company information to trade in securities, or providing a family member, friend or any other person with a "tip", is illegal. All such non-public information should be considered inside information and should never be used for personal gain. You are required to familiarize yourself and comply with the Company's policy against insider trading, copies of which are distributed to all employees, officers and directors and are available from the General Counsel. You should contact the General Counsel with any questions about your ability to buy or sell securities.

Protection of Confidential Proprietary Information

Confidential proprietary information generated and gathered in our business is a valuable Company asset. Protecting this information plays a vital role in our continued growth and ability to compete, and all proprietary information should be maintained in strict confidence, except when disclosure is authorized by the Company or required by law.

Proprietary information includes all non-public information that might be useful to competitors, investors or that could be harmful to the Company, its customers or its suppliers if disclosed. Intellectual property, such as trade secrets, patents, trademarks and copyrights, as well as business, research and new project

plans, objectives and strategies, records, databases, salary and benefits data, employee medical information, customer, employee and suppliers lists and any unpublished financial or pricing information must also be protected.

Unauthorized use or distribution of proprietary information violates Company policy and could be illegal. Such use or distribution could result in negative consequences for both the Company and the individuals involved, including potential legal and corrective actions. We respect the property rights of other companies and their proprietary information and require our employees, officers and directors to observe such rights.

Your obligation to protect the Company's proprietary and confidential information continues even after you leave the Company, and you must return all proprietary information in your possession upon leaving the Company.

Conflicts of Interest

Our employees, officers and directors have an obligation to act in the best interest of the Company. All employees, officers and directors should avoid situations that present a potential or actual conflict between their interest and the interest of the Company.

A "conflict of interest" occurs when a person's private interest interferes in any way, or even appears to interfere, with the interest of the Company, including its subsidiaries and affiliates. A conflict of interest can arise when an employee, officer or director takes an action or has an interest that may make it difficult for him or her to perform his or her work objectively and effectively. Conflicts of interest may also arise when an employee, officer or director (or his or her family members) receives improper personal benefits as a result of their position in the Company.

Although it is not possible to describe every situation in which a conflict of interest may arise, the following are examples of situations which may constitute a conflict of interest:

- Working, in any capacity, for a competitor, customer or supplier while employed by the Company.
- Accepting gifts of more than modest value or receiving personal discounts or other benefits as a result of your position in the Company from a competitor, customer or supplier.
- Competing with the Company for the purchase or sale of property, services or other interests.
- Having an interest in a transaction involving the Company, a customer or supplier other than as an employee, officer or director of the Company (not including routine investments in publicly traded companies).
- Receiving a loan or guarantee of an obligation as a result of your position with the Company.
- Directing business to a supplier owned or managed by, or which employs, a relative or friend.

Situations involving a conflict of interest may not always be obvious or easy to resolve. You should report actions that may involve a conflict of interest to the General Counsel.

In order to avoid conflicts of interest employees and officers must disclose to the General Counsel any material transaction or relationship that reasonably could be expected to give rise to such a conflict, and the General Counsel shall notify the Nominating and Corporate Governance Committee of any such disclosure. Conflicts of interests involving the General Counsel and directors shall be disclosed to the

Nominating and Corporate Governance Committee.

Protection and Proper Use of Company Assets

Protecting Company assets against loss, theft or other misuse is the responsibility of every employee, officer and director. Loss, theft and misuse of Company assets directly impact our financial performance. Any suspected loss, misuse or theft should be reported to a manager, supervisor or the General Counsel.

The sole purpose of the Company's equipment, vehicles and supplies is the conduct of our business. They may only be used for Company business consistent with Company guidelines.

Corporate Opportunities

Employees, officers and directors are prohibited from taking for themselves business opportunities that arise through the use of Company property or information or through their position with the Company. No employee, officer or director may use Company property or information or their position with the Company for personal gain, and no employee, officer or director may compete with the Company.

Competing with the Company may involve engaging in the same line of business as the Company, or any situation where the employee, officer or director takes away from the Company opportunities for sales or purchases of products, services or interests.

Fair Dealing

Each employee, officer and director of the Company should endeavor to deal honestly, ethically and fairly with customers, suppliers, competitors, the public and one another at all times and in accordance with ethical business practices. No one should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing practice. No bribes, kickbacks or other similar payments in any form shall be made directly or indirectly to or for anyone for the purpose of obtaining or retaining business or obtaining any other favorable action.

Occasional business gifts to and entertainment of non-government employees in connection with business discussions or the development of business relationships are generally deemed appropriate in the conduct of Company business. However, these gifts should be given infrequently and their value should be modest. If the gifts or entertainment in any form would likely result in a feeling or expectation of personal obligation they should not be extended or accepted.

Practices that are acceptable in commercial business environments may be against the law or the policies governing federal, state or local government employees. Therefore, no gifts or business entertainment of any kind may be given to any government employee without the prior approval of the General Counsel. Except in certain limited circumstances, the Foreign Corrupt Practices Act ("FCPA") prohibits giving anything of value directly or indirectly to any "foreign official" for the purpose of obtaining or retaining business. When in doubt as to whether a contemplated payment or gift may violate the FCPA, contact the General Counsel before taking any action.

Quality of Public Disclosures

The Company has a responsibility to provide full and accurate information, in all material respects, about

the Company's financial condition and results of operations in our public disclosures. Our reports and documents filed with or submitted to the Securities and Exchange Commission and our other public communications shall include full, fair, accurate, timely and understandable disclosure. The Company has established a Disclosure Committee to assist in monitoring such disclosures.

Compliance with This Code and Reporting of Any Illegal or Unethical Behavior

All employees, officers and directors are expected to comply with all of the provisions of this Code. The Code will be strictly enforced throughout the Company and violations will be dealt with immediately, including subjecting persons to corrective action. Corrective actions can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances. Violations of the Code that involve illegal behavior will be reported to the appropriate authorities.

Situations which may involve a violation of ethics, laws or this Code may not always be clear and may require difficult judgment. Employees should report any concerns or questions about violations of laws, rules, regulations or this Code to their managers, supervisors or the General Counsel or, in the case of accounting, internal accounting controls or auditing matters, the General Counsel or the Audit Committee of the Board. Interested parties may also communicate directly with the Company's non-management directors through contact information located in the Company's annual proxy statement.

Any concerns about violations of laws, rules, regulations or this Code by the Chief Executive Officer, any senior officer or director should be reported promptly to the General Counsel, and the General Counsel shall notify the Nominating and Corporate Governance Committee of such violation. Any such concerns involving the General Counsel should be reported directly to the Nominating and Corporate Governance Committee.

Reporting violations may also be done anonymously through the toll-free telephone number 800-916-7037, by email following the link at https://irdirect.net/W/whistleblower_iframe/ or in writing to the General Counsel at 4 Copley Place, 7th Floor, Boston, MA 02116. An anonymous report should provide enough information about the incident or situation to allow the Company to investigate properly. If concerns or complaints require confidentiality, including keeping an identity anonymous, we will endeavor to protect this confidentiality, subject to applicable law, regulation or legal proceedings. The Company's Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls or Accounting Matters also provides information regarding the receipt and retention of complaints regarding the Company's accounting, internal accounting controls or auditing matters.

Upon receipt of an Accounting Complaint, the General Counsel or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

The Company encourages all employees, officers and directors to report any suspected violations promptly and intends to thoroughly investigate any good faith reports of violations. The Company will not tolerate any kind of retaliation for reports or complaints regarding misconduct that were made in good faith. Open communication of issues and concerns by all employees without fear of retribution or retaliation is vital to the successful implementation of this Code. You are required to cooperate in internal investigations of misconduct and unethical behavior.

The Company recognizes the need for this Code to be applied equally to everyone it covers. The General Counsel of the Company will have primary authority and responsibility for the enforcement of this Code, subject to the supervision of the Nominating and Corporate Governance Committee, or, in the case of accounting, internal accounting controls or auditing matters, the Audit Committee. The Company will devote the necessary resources to enable the General Counsel to establish such procedures as may be reasonably necessary to create a culture of accountability and facilitate compliance with the Code. Questions concerning this Code should be directed to the General Counsel.

Equal Opportunity, Non-Discrimination and Fair Employment

The Company's policies for recruitment, advancement and retention of employees forbid discrimination on the basis of any criteria prohibited by law, including but not limited to race, sex and age. Our policies are designed to ensure that employees are treated, and treat each other, fairly and with respect and dignity. In keeping with this objective, conduct involving discrimination or harassment of others will not be tolerated. All employees are required to comply with the Company's policy on equal opportunity, non-discrimination and fair employment, copies of which were distributed and are available from General Counsel.

Compliance with Antitrust Laws

The antitrust laws prohibit agreements among competitors on such matters as prices, terms of sale to customers and allocating markets or customers. Antitrust laws can be very complex, and violations may subject the Company and its employees to criminal sanctions, including fines, jail time and civil liability. If you have any questions, consult the General Counsel.

Political Contributions and Activities

Any political contributions made by or on behalf of the Company and any solicitations for political contributions of any kind must be lawful and in compliance with Company policies. This policy applies solely to the use of Company assets and is not intended to discourage or prevent individual employees, officers or directors from making political contributions or engaging in political activities on their own behalf. No one may be reimbursed directly or indirectly by the Company for personal political contributions.

Environment, Health and Safety

The Company is committed to conducting its business in compliance with all applicable environmental and workplace health and safety laws and regulations. The Company strives to provide a safe and healthy work environment for our employees and to avoid adverse impact and injury to the environment and communities in which we conduct our business. Achieving this goal is the responsibility of all officers, directors and employees.

Waivers and Amendments

Any waivers of the provisions in this Code for executive officers or directors may only be granted by the Board and will be promptly disclosed as required by law or stock market regulation. Any waivers of this Code for other employees may only be granted by the Board or the General Counsel.

Amendments to this Code must be approved by the Board and will be promptly disclosed as required by law or stock market regulation.

Other Rules of Conduct

Nothing stated in the “Personal Conduct” or “Other Rules of Conduct” section changes in any way the agreement and understanding that employment with Wayfair is at-will, as described on page 1, and that Wayfair is not bound to follow any policy, procedure, or process in connection with employee discipline, employment termination or otherwise.

The following examples illustrate the types of conduct that are also not in the best interests of either Wayfair or its employees and which, therefore, are prohibited. Violations may result in appropriate corrective action. Corrective actions can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances. Examples of misconduct include, but are not limited to, the following:

1. Dishonesty, including, but not limited to, theft, falsification of employment or medical records, or misrepresentation of facts in obtaining employment.
2. Dishonesty or unethical behavior in conducting Wayfair business of any kind whether for the benefit of Wayfair or individual employees.
3. Insubordination defined as, though not limited to, disregarding a supervisor’s lawful instruction.
4. Use of Wayfair premises for any purpose deemed hazardous.
5. Actions detrimental to the best interest of Wayfair. Such actions include any action which impairs the public reputation of the organization or individual staff members or any action which impairs the successful operation of Wayfair.
6. Destroying, defacing or damaging Wayfair property or property of another employee.
7. Possession of any weapon or firearm on Wayfair property or threatening violence on Wayfair property.
8. Fighting or willfully harming Wayfair property.
9. Criminal or other unlawful conduct on Wayfair property.
10. Conviction of a felony.
11. Excessive absence or tardiness (excluding legally protected absences and tardiness) in accordance with the company’s policies.
12. Conducting personal business on Wayfair time or unauthorized use of Wayfair property.
13. Acting in a manner disrespectful of another Wayfair staff person, manager owner, customer, client, vendor or any other individual associated with Wayfair.

Solicitation and Distribution of Literature

Solicitation or distribution of literature by persons not employed by Wayfair is prohibited at all times on Wayfair property. You may not solicit your co-workers or distribute literature for any purpose during working time. Working time includes the working time of the co-worker doing the soliciting or distributing and the co-worker to whom the soliciting or distributing is being directed, but does not include meal periods, scheduled breaks, times before or after a shift, sending of email while not on duty, or other times when co-workers are properly not performing their job duties. Distribution of hard copy literature in work areas is prohibited at all times.

Workplace Safety

Wayfair fully complies with the federal Occupational Safety and Health Act (OSHA) and applicable state workplace safety and health laws and regulations and makes every effort to keep our work areas safe and free from hazards.

Wayfair employees may not bring pets or animals to any of our offices, with the exception of service animals. Wayfair employees who require a service animal should contact Talent Management for assistance and approval.

Managers and employees are required to observe all applicable safety rules and report immediately any unsafe or hazardous condition to Wayfair.

Workers' Compensation

Employees are covered by Wayfair's Workers' Compensation insurance for work-related injuries and illnesses. Wayfair pays the total cost of this insurance. Coverage applies to approved medical charges and may provide partial payment for wages lost as a result of the injury or illness, as provided by law. An employee suffering a work-related injury must notify their supervisor AND Talent Management immediately after the injury has occurred. A delay in reporting work-related injuries may result in denial of coverage. Wayfair's workers' compensation carrier retains final approval of payment of claims.

Incident/Accident Reporting and Investigation

This policy applies to all Wayfair employees located in any facility. Accident and near miss reporting by employees and associates of Wayfair is the key to eliminating possibility of injury to employees and property loss. Learning from past accidents is one of the key elements in accident prevention. This safety program component addresses the importance of reporting all accidents, work related injuries, near miss incidents and property damage. It is the responsibility of Wayfair Management and its employees to report all work-related accidents, injuries, near misses and property damage as soon as possible to Talent Management and the onsite Facilities Department.

Definitions

Incident – Any event causing damage to persons or property under the control of Wayfair.

Near Miss – Any event that did not result in injury or property damage, but it is determined that an incident could have occurred if action had not been taken.

Property Damage – Destruction of tangible property caused by either an individual who is not the owner of the property or by natural phenomenon.

Management Responsibilities

1. Ensure medical care is provided to all injured workers.
2. Conduct accident prevention and investigation training for supervisors.

3. Ensure all accidents and injuries are investigated immediately following an incident.
4. Ensure immediate and long-term corrective actions are taken to prevent re-occurrence.
5. Facilities department will maintain Accident Reports permanently on file.
6. Ensure post-incident drug screening is completed by the health care facility, as required. See Post-Incident Testing section below.

Employees Responsibilities

1. Report all work injuries and illnesses immediately to their supervisor.
2. Report all Unsafe Acts, Unsafe Conditions, or near-misses to a supervisor.
3. Assist as requested in all accident investigations.

Supervisor's Responsibilities

1. Provide First Aid for any injured persons
2. Eliminate or control hazards
3. Document accident scene information to determine the cause.
4. Interview witnesses immediately.
5. Ensure all accidents and injuries are investigated immediately.
6. Ensure immediate and long-term corrective actions are taken to prevent re-occurrence.

Immediate steps to be taken by supervisor

1. Provide First Aid, within your scope of training, for any injured persons including calling EMS.
2. Notify Talent Management and the onsite Facilities Department.
3. Start the Accident Investigation Process (Please utilize the Wayfair Accident Report, Involved/Injured Employee Statement, Witness/Supervisor Statement and the Medical Declination Form (if applicable)).
4. All accidents and injuries need to be reported immediately. All statements should be filled out as soon as possible.
5. Talent Management will determine if additional Workers Compensation notifications are required.
6. Ensure post incident drug screen is completed by the medical facility, as required. See Post-Incident Testing section below.

Important accident investigation information needed:

- Employee Name and Phone Number
- Status of the employee (sent to clinic/ER, sent home, light duty issued by medical facility...)
- Complete Description of the Accident (provide every little detail).
- Complete Description of the Injury (as detailed as possible i.e. left middle finger).
- Time and Date of Accident
- Location of Accident Lead incident investigator

- Physician/Hospital name
- If a worker seeks medical attention, a copy of the incident report should be sent to Talent Management.

Incident Investigation

It is imperative that supervisors and employees follow this standard when conducting an investigation of a near miss, incident or property damage. Don't move anything unless leaving it in place will result in injury to personnel or create an additional hazard. Cordon off the area with cones or caution tape. Take a lot of pictures from multiple angles. Divide witnesses up immediately to obtain statements; do not let them sit together. Contact Talent Management as soon as feasible.

Near Miss Investigation

A near miss is defined as an incident where no people were injured and no property was damaged, but it is determined that an incident could have occurred if action had not been taken. A near miss is reported in the same manner as an incident and will be investigated by facilities. The manager will ensure incident investigation protocols are followed as stated above.

Property Damage Investigation

Property damage will be investigated in the same manner as a near miss or incident. Once all documentation is complete, to include pictures, the Supervisor conducting the investigation can release the equipment involved. For example, if a forklift is damaged, the Supervisor will ensure the forklift is run through a complete operational check. If it is determined there is no damage the forklift will be returned to service. If damage or an unsafe condition is identified, the forklift will be removed from service and tagged "Out of Service" until repairs are made.

Failure to report

All incidents, no matter the severity, will be reported to a manager, Talent Management or the onsite Facilities Department, immediately. Failure to report will result in corrective action up. Management failing to report any incident described in this document will also receive corrective action. Corrective action can range from an informal discussion about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

Post Incident Drug Testing

All employees involved in an incident with an injured employee or property damage will be subject to a post incident drug screen, consistent with applicable law. Employee returns from drug test with results page, which is to be delivered to Talent Management. The warehouse may call a member of the Management team to come onsite to get the results from the employee. The employee is not to work until Talent Management has reviewed the results.

If the result is negative, Talent Management will collect the paperwork and release the employee to work.

If the result is a non-negative, Talent Management will place the employee on an unpaid LOA until we receive the lab test results which will take 1-3 days. If the result is negative, Talent Management will

instruct the employee to return to work. If the result remains a non-negative, the employee retest until a negative or positive test is received. If the result is positive, there will be corrective action. Corrective actions can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

Confidential Information

Employees must note that they are required to hold all non-public information regarding Wayfair confidential. This includes all non-public information concerning intellectual property of any kind (with the exception of the terms and conditions of employment with Wayfair), and client/customer, agent, vendor, and/or distributor lists, non-public pricing information, marketing strategy information, and other non-public financial data regarding Wayfair or its customers. Documents containing such information are not to be divulged to persons outside of Wayfair. Disclosure of confidential information in violation of this policy will result in corrective action, up to and including termination of employment, as well as possible prosecution. Additionally, you may be asked to sign a separate Confidentiality, Inventions, and Non-Solicitation Agreement.

Additionally, all information noted or presumed to be confidential must remain so.

Policy for Complaints Regarding Accounting, Internal Accounting Controls or Auditing Matters

Introduction

Wayfair Inc. (the “Company”) is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees, independent contractors, third-party vendors, customers and business partners to make the Company aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records. Therefore, the Company has adopted this policy (the “Policy”) to govern the receipt, retention and treatment of complaints regarding the Company’s accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters. This Policy is in addition to the Company’s Code of Business Conduct and Ethics, which describes the policy and procedures for reporting any illegal or unethical behavior.

For purposes of this Policy, an “Accounting Complaint” is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to complaints of:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the Securities and Exchange Commission (the “SEC”) or the investing public;
- violations of SEC rules and regulations or any other laws applicable to the Company’s financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial

statement of the Company;

- significant deficiencies in or intentional noncompliance with the Company's internal accounting controls;
- misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company's financial condition.

Reporting Accounting Complaints

The Company urges any person desiring to make an Accounting Complaint to contact the Company's General Counsel directly. For persons who wish to report an Accounting Complaint but do not wish to contact the General Counsel directly, the Company has established the following four (4) alternative procedures to report an Accounting Complaint:

1. Telephone Hotline: Any person may call 833-440-0060 to report an Accounting Complaint. The phone call will be received by a third-party contractor specifically engaged to provide Accounting Complaint services.
2. Web Reporting URL: Any employee may also follow <https://www.lighthouseservices.com/wayfaircompliance> to report an Accounting Complaint. The link leads to an online Complaint Form through which an employee may submit an Accounting Complaint.
3. Written Complaints: Any person may report an Accounting Complaint to the General Counsel in writing marked CONFIDENTIAL and mailed to the following address: Wayfair Inc.; Attention: General Counsel; 4 Copley Place, 7th Floor, Boston, Massachusetts 02116.
4. Audit Committee: Any person may report an Accounting Complaint to the Audit Committee directly, orally or in writing marked CONFIDENTIAL and mailed to the following address: Wayfair Inc.; Attention: Chair of Audit Committee c/o Secretary; 4 Copley Place, 7th Floor, Boston, Massachusetts 02116.

Upon receipt of an Accounting Complaint, the General Counsel or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

Review and Investigation of Accounting Complaints

Accounting Complaints received by the General Counsel or the Audit Committee, as applicable, will be reviewed and investigated either by such General Counsel or committee or by a designated employee, outside counsel, advisor, expert or third-party service provider. If determined to be necessary by the General Counsel or the Audit Committee, as applicable, the Company shall provide for appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses. Unless otherwise directed by the General Counsel or the Audit Committee, as applicable, any person assigned to investigate an Accounting Complaint will report his or her findings and recommendations to both the General Counsel and the Audit Committee. At least once each calendar quarter and whenever else as deemed necessary, the General Counsel shall submit a report to the Audit Committee (and any member of Company

management that the Audit Committee directs to receive such report) that summarizes each Accounting Complaint made to the General Counsel within the last twelve (12) months and shows specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations. The Audit Committee shall review all Accounting Complaints periodically.

Confidentiality and Anonymity of Persons Reporting Accounting Complaints

While the Company prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary, reports may be made anonymously if desired. If requested by the employee, the Company will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the Accounting Complaint. The Company is not obligated to protect the confidentiality and anonymity of a non-employee person who makes an Accounting Complaint.

Access to Reports and Records Regarding Accounting Complaints

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the General Counsel, the members of the Audit Committee and such other persons reasonably determined by the General Counsel or the Audit Committee to require such access.

Disclosure of Investigation Results

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Company policy in place at the time.

Retention of Records

All Accounting Complaints and documents relating to an Accounting Complaint made through the procedures outlined in this Policy will be retained for at least five (5) years from the date of the complaint, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

No Retaliation

The Company will not discipline, discriminate against or retaliate against any person who reports an Accounting Complaint in good faith and will not tolerate any such action. It will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

Periodic Reviews and Amendments

The Audit Committee will periodically review this Policy. Any amendments to this Policy must be approved by the Audit Committee.

GENERAL POLICIES

Tobacco Policy

There are significant personal health hazards related to the use of tobacco products (cigarettes, pipes, cigars, smokeless tobacco (e.g. snuff, chew, etc.), including a well-established linkage between the use of such products and cancer and/or respiratory disease. Wayfair is committed to the protection of employees, customers and visitors from these health hazards.

This policy applies to all employees, contractors, vendors, customers, visitors, etc. who are at any of the Wayfair office locations or at an off-campus location where the area is controlled by Wayfair.

Tobacco use of any kind is prohibited in all areas of the Wayfair offices, which includes all indoor facilities (e.g. offices, production and non-production areas, meeting rooms, cafeterias, restrooms, break rooms, etc.) and only permitted in designated outdoor areas.

Tobacco use is also prohibited at all times while in or operating company vehicles, mobile industrial/warehouse equipment, etc. This includes vehicles provided to employees for private use or vehicles used while travelling on business.

The use of “e-cigarettes” and “non-tobacco chew / dip” while in the Wayfair office is prohibited at all times.

Sale of any tobacco products by anyone anywhere on the campus (the area controlled by Wayfair) is also prohibited as part of this policy.

Compliance with this policy is mandatory and covered employees who violate this policy will be subject to formal corrective action. Covered contractors who violate this policy on Wayfair property are subject to be discontinued from work at Wayfair.

Personnel Files

Wayfair will maintain a file on each employee. From time to time, various information will be added to this personnel file regarding an individual's employment status with Wayfair. Personnel files are the property of Wayfair and will be treated the same as any other confidential company information. Employees may review their personnel records by contacting the Head of Talent Management in writing.

The following provisions apply with respect to Wayfair's standards for establishing, maintaining, and handling employee personnel files:

- All official records concerning an employee will be kept up to date insofar as possible and all employees shall promptly report all pertinent personal information and data changes to Talent Management by entering a Talent (HR) ticket, as well as updating any address changes online through Workday.
- Employees will be permitted to review their personnel files, as permitted by applicable law, by contacting the Head of Talent Management in writing.
- Employees will not be provided with a copy of their personnel file unless required by applicable law.
- Information regarding the medical condition or medical history of an employee will be kept in

- a separate file with restricted access.
- The personnel file of a terminated employee will be maintained in accordance with applicable state and federal laws.

Employee's Request for Review of Personnel File

The following provisions apply with respect to an employee's request to review his/her personnel file:

- The Talent Management will have the responsibility of coordinating the review of an employee's personnel file with the employee's immediate supervisor.
- A member of the Talent Management staff must be present while the employee reviews his/her personnel file.
- The employee may take notes, but may not remove, deface or otherwise make notations on the documents in his/her personnel file.

Management's Review of Personnel Files

All information in employee personnel files is considered confidential. This information will only be available Talent Management, the employee, senior management personnel, and supervisors or managers who are responsible for the employee. Any violation of this policy is considered a very serious offense.

One exception will be in a transfer situation; where a supervisor in the department to which an employee has applied for an open position or may be transferred, will be allowed to review the employee's file with the approval of Talent Management.

Wayfair abides by the Health Information Portability and Accountability Act (HIPAA). As such, Wayfair will not disclose employees' Personal Health Information (PHI) without the employee's prior consent or unless required by law. Any questions regarding HIPAA or any related matter may be directed to Talent Management.

Changes to Personal Information

If there is a change in the employee's name, home address, telephone number, or any other personal information (e.g. tax filing status, marital status) it is important that the employee advise senior management and Talent Management promptly and update this information through Wayfair's Employee Self-Service site.

Restroom Access

Employees at Wayfair have access to any bathroom aligned with their gender identity.

Business Continuity

The purpose of this policy is to help Wayfair manage obstacles that may prevent some or all employees from being able to put in a full day's work, to no fault of their own, due to unforeseen circumstances resulting in the closure of a Wayfair facility.

If a building is closed, Wayfair will, as soon as possible, place a sign on the door to notify you of the closing as well as update the Wayfair Emergency Hotline (1-800-205-7861). You are responsible to check the 1- 800 number every hour for updates. If an update indicates that we will be able to work in the building, we allow 1.5 hours for you to arrive to work. If you arrive you will be paid for the day. If not, you will be issued an unpaid time-off day.

Wayfair Travel and Entertainment Policy (T&E)

This policy establishes the basis for Company reimbursement of travel and entertainment expenses. The purpose of the Travel and Entertainment (T&E) policy is to provide employees with broad guidelines to ensure only reasonable and necessary expenditures for authorized business, travel and entertainment are incurred, documented, and paid for by Wayfair in conformity with applicable laws, acceptable practices, and common sense. The full policy and all its documentation requirements apply to all employees, and the complete text can be found on Wayfair's Knowledge Base (KB).

Wayfair Blogging/Social Media Policy

Wayfair views personal websites, weblogs, discussion forums, newsgroups, e-mail distribution lists and social networking sites positively, and it respects the right of employees to use them as a medium of self-expression. Do not give the appearance, however, that you are speaking or acting on behalf of Wayfair.

1. Make it clear to your readers that the views you express are yours alone and that they do not necessarily reflect the views of Wayfair. To help reduce the potential for confusion, we would appreciate it if you put the following notice – or something similar – in a reasonably prominent place on your site (e.g., at the bottom of your “personal profile page” or near the top of your blog):

The views expressed on this website/weblog are mine alone and do not necessarily reflect the views of my employer.

2. Disclosing any information that is confidential or proprietary to Wayfair or to any third party that has disclosed information to us, is restricted. For additional details, consult Wayfair's confidentiality agreement for guidance about what constitutes confidential information. Please remember that your employment documents give Wayfair certain rights with respect to concepts and developments you produce that are related to our business.
3. Since your site or blog is a public space, we hope you will be as respectful to Wayfair, our employees, our customers, our vendors, our partners and affiliates, and others (including our competitors) as Wayfair itself endeavors to be. While we encourage open communication both internally and externally in all forms, we expect and insist that such communication does not substantively demean our environment. This means that constructive criticism — both privately and publicly — is welcome, but harsh or continuous disparagement is frowned upon.
4. When you choose to go public with your opinions via a blog, you are legally responsible for your commentary. Individual bloggers can be held personally liable for any commentary deemed to be defamatory, obscene, proprietary, threatening, harassing, abusive, hateful, embarrassing or libelous (whether pertaining to Wayfair, individuals, or any other company for that matter). Please refrain from discussing our business, customers and suppliers.

Press Inquiries

Blog postings may generate media coverage. If a member of the media contacts you about a Wayfair-related blog posting or requests Wayfair information of any kind, contact PR (pr@wayfair.com). You should also reach out to PR for clarification on whether specific information has been publicly disclosed before you blog about it.

COMPENSATION

Pay Dates

All employees will be paid on a bi-weekly basis, 26 times a year. Each pay period will cover two weeks, beginning with a Sunday and ending on a Saturday. Pay for the pay period will be issued on the following Friday. Please consult the KB for exact pay periods and pay dates for the current year.

All employees must use direct deposit, unless applicable law provides otherwise. Employees will have online access to an itemized wage statement which shows the amount earned for that pay period (gross pay). Deductions and taxes are itemized, and the amount of net pay is shown.

Employee Classification

Employees are classifications into three categories:

| Employee Classification | Benefits Available |
|-------------------------|---|
| Full-Time Non-Exempt | Eligible for benefits |
| Full-Time Exempt | Eligible for all benefits |
| Part Time | Not eligible for benefits, except to the extent required by law |

Full-time employees are employees who are expected to work, on average, 40 or more hours per week. Part-time employees are employees who are expected to work, on average, fewer than 40 hours per week.

Non-exempt employees are employees who are eligible for overtime pay. Exempt employees are employees who are not eligible for overtime pay. For purposes of overtime compensation, Wayfair's workweek begins on Sunday at midnight and runs through 11:59 p.m. on Saturday. Wayfair reserves the right to assign schedules and hours of work in accordance with its operational needs.

Overtime for Non-Exempt Employees

Employees will be paid for their hours worked in accordance with all legal requirements.

Non-exempt employees will be paid an overtime premium when they work more than forty (40) hours in a workweek, or as otherwise required by applicable state wage and hour laws.

Wayfair uses different methods to calculate overtime premiums for different groups of employees. For non-exempt employees who are paid on an hourly basis, the overtime premium is calculated using the “time and a half” method.

For non-exempt employees who are paid a salary, the overtime premium is calculated using the “half-time” method (except in California). Wayfair has explained in writing to every salaried, non-exempt employee how the half-time overtime method works. If you are a salaried, non-exempt employee and you have any questions at all about the half-time method, please contact Talent Management.

Overtime pay is based on actual hours worked. Paid time off for holidays and vacation do not count as “hours worked” for overtime purposes.

Timekeeping Requirements

All non-exempt employees will use Wayfair web-based time management system, Workday Time Management or the local time-clock system within the facility. This system allows employees to clock in and out via the internet or via the local clocks. It is the responsibility of each non-exempt employee to clock in/out and to record accurately the time they begin and end their expected work hours or scheduled shift (if applicable), as well as the beginning and ending time of each meal period. All non-exempt employees must record their work time exactly as that time is worked - without exception. We expect the time recorded in the time management system accurately reflects the schedule/shift provided to you by your immediate supervisor or WFM. Any deviation from the schedule/shift provided must be approved in advance.

If an employee forgets or is unable to record his or her time, the employee must notify their immediate supervisor and the employee’s supervisor must make the correction within the time keeping system. It is the employee’s responsibility to review his or her time record to certify the accuracy of all time recorded. The supervisor will review and then approve the time sheets. Altering, falsifying or tampering with timekeeping records, recording on your time card hours not worked, working hours not recorded on your time sheet (i.e., working “off the clock”), having someone else record your time or recording another employee’s time, and performing overtime work not specifically authorized in advance are all serious violations of Wayfair policy.

Any employee who fails to follow these timekeeping policies may be subject to corrective action. Corrective actions can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

Meal and Rest Periods

Employees receive meal and rest periods in accordance with applicable law. Specific timekeeping requirements regarding breaks may be applicable at your specific location and will be reviewed with you by your direct supervisor. Each non-exempt employee is required to record accurately the time they begin and end each meal period. Non-exempt employees must not perform any work “off the clock” during meal periods. Any time spent performing work during a meal period must be reflected on the employee’s time record. Non-exempt employees do not clock out for rest periods since rest periods are paid.

FAQs About Timekeeping

See the KB for FAQs about timekeeping at Wayfair. For further information about any timekeeping related topic, employees should contact Talent Management.

Office Closure Policy

In the event that Wayfair is required to close the offices due to the building being inoperable Wayfair will notify employees. Employees should refer to the “Office Closure Policy” found on the KB for more information regarding office closures.

Employee Referral Program

Wayfair has experienced tremendous growth over the last nine years, and is still growing!

One of the biggest sources for new talent at Wayfair is employee referrals, also known as Wayferrals! We are proud to be a thriving workforce of like-minded bright, innovative, and entrepreneurial “Wayfarians.” As we continue to grow, we rely on our current employees to help us expand our team.

Terms & Eligibility:

If a referral is received from more than one Wayfair employee, credit will go to the employee who submitted the referral first. If the referral is received from multiple people on the same day, any referral awards will be split between the submitting employees.

Referral bonuses or prizes will not be awarded for re-hires or returning employees who once worked for Wayfair.

Employees will not be eligible to receive a referral bonus for candidates that have been directly sourced by Recruiting.

Full-time and part-time employees of Wayfair are eligible to participate in the program. However, the hiring manager for the position being filled, recruiting personnel, Vice Presidents and above, and elected and appointed officers of Wayfair are not eligible to receive referral bonuses or prizes.

Candidates who are ineligible to be referred to the program include: former Wayfair employees, temporary agency personnel, candidates responding to a college job posting ad placed by a current Wayfair employee, and employee referral candidates that have already been submitted by employment agencies that result in an agency fee hire.

For details on how to submit a referral and the referral bonus amounts, see the KB:

<https://kb.wayfair.com/kbnode/wayferrals-employee-referral-program>

Employee Bonus Pay and Eligibility

Wayfair has established a discretionary bonus plan to enhance the ability to retain and motivate employees.

Bonus pay is determined based on job performance. Your manager will discuss the details of your department's specific bonus plan. Employees who begin work during the calendar year will be eligible to receive bonus pay on a pro-rata basis. The employee's job performance up to and including the payment date must be satisfactory to the company to retain eligibility for bonus pay. In order to qualify for any bonus payment, the employee must be employed by Wayfair on the date that any such bonus is to be paid. If for any reason, you are not employed by Wayfair on the payment date, you will not be eligible to receive such payments. All bonus plans are reviewed on a regular basis and may be revised periodically or eliminated at any time. Wayfair does not guarantee the payment of any amount to any employee, and nothing in the Wayfair Bonus Plan shall be construed as a promise or guarantee of the payment of any amount. Nothing in the Wayfair Bonus Plan shall alter an employee's status as an employee at-will. The employee understands and agrees that all bonus payments shall be subject to withholding under applicable law. Questions should be directed to the employee's manager or Talent Management.

BENEFITS

Health and Dental Coverage

Health and dental coverage is effective as of the first day of employment. On the first day, an eligible employee may elect health and dental coverage from the health insurance providers for Wayfair. Declining coverage may later hamper one's ability to gain coverage through Wayfair's group policy. Please contact Talent Management for more information. Please note that any benefits may be changed or terminated at any time with no notice, consistent with the requirements of applicable law.

It is the policy of Wayfair not to discriminate against an employee because of the employee's receipt of free care; the employee's reporting or disclosure of his or her employer's identity and other information about the employer; the employee's completion of a Health Insurance Responsibility Disclosure form; or any facts or circumstances relating to the free rider surcharge assessed against the employer if the employee receives free dental care.

Other Benefits

In addition to the aforementioned health and dental benefits, Wayfair employees who meet the eligibility criteria are eligible for a number of other benefits. These benefits include the Wayfair's bonus plan, life insurance, long- and short-term disability, 401(k) plan with company matching, Flexible Spending Account (FSA), tuition reimbursement, subsidized gym memberships, pre-tax commuter benefit if applicable, a unique employee purchase program, charitable donation matches, company parties and team-building activities, and season ticket options for various sporting and cultural events. Please see KB on Wayfair's intranet for full details and information regarding individual policies, eligibility criteria, and benefits. All benefits may be changed or terminated at any time with no notice, consistent with the requirements of applicable law.

Short Term Disability

Short-Term Disability (STD) is a partial-pay benefit for eligible employees who are deemed by their doctor, unable to work (disabled) for a period of up to 180 days. Please contact Talent Management for additional information. Full time employees who qualify will receive 60% of normal base salary, up to \$1,500 per week. Requests for STD should be referred to Talent Management.

Family and Medical Leave

The federal Family and Medical Leave Act (FMLA) allow eligible employees to take an unpaid, job-protected leave for specified family and medical reasons. The information below highlights and summarizes the rights and obligations of Wayfair and its employees under the FMLA.

Additional family or medical leave may be available under state law to eligible employees. If state law provides greater benefits, then the employee will be provided with the benefit of whichever leave provides greater rights. Contact Talent Management for additional information regarding leaves that may be available under state law. Any leave taken pursuant to this policy, other Wayfair policies, or law which qualifies as leave under the FMLA or state law will be counted against the employee's available leave under the applicable Wayfair policy(ies) and law, as well as the available leave under the FMLA and state law.

Eligibility

An employee may be eligible for leave under the FMLA if he or she:

- has worked for of Wayfair for at least twelve (12) months;
- is employed at a worksite with at least 50 employees within 75 miles of the worksite; and
- has worked at least 1,250 hours in the 12 months preceding the leave

Qualifying Events and Leave Entitlements

Under the FMLA, an eligible employee may qualify for up to a total of twelve (12) workweeks of unpaid leave in a 12-month period for one or more of the following reasons:

- because of the birth of the employee's child or placement or a child with the employee for adoption or foster care;
- to care for the employee's spouse, child, or parent who has a serious health condition;
- for the employee's own serious health condition, which makes the employee unable to perform one or more essential functions of his/her job;
- because of any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is on active military duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation.
 - Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, or attending post-deployment reintegration briefings

The twelve (12)-month period is measured backward from the date any leave under this policy is taken.

Under the FMLA, an eligible employee may take up to twenty-six (26) workweeks of unpaid leave to care for a covered service member or covered veteran with a serious illness or injury (incurred or aggravated in the line of active duty in the Armed Forces) and who is the employee's parent, child, spouse, or for whom the employee is next of kin. Such leave may be taken for up to 26 weeks in a single 12-month period, which period begins on the first day the employee takes leave for this purpose and ends 12 months

after that date. To be considered “next of kin,” the employee must be the nearest blood relative of the injured service member or veteran (other than the individual’s parent, spouse or child). An eligible employee who takes military caregiver leave may not take more than a combined total of 26 weeks of FMLA leave in a single 12-month period, including any leave taken for other FMLA-covered reasons. Under such circumstances, only a total of 12 weeks of FMLA Leave in a 12-month period may be taken for reasons other than military caregiver leave to care for an injured service member.

Notice of Leave

If the need for leave (other than qualifying exigency leave) is foreseeable, an employee must give Wayfair at least thirty (30) days' prior notice of an intention to take leave, if possible, or as much notice as practicable under the circumstances. For unforeseeable leaves and qualifying exigency leaves, an employee must provide notice as soon as practicable. Failure to provide such notice may be grounds for delaying or denying the leave and may result in other adverse consequences. Additionally, employees generally must comply with Wayfair's normal call-in procedures.

Conditions on Use of Leave

All leave taken for purposes of birth and caring for a new son or daughter, or placement of a new son or daughter for adoption or foster care, must be taken consecutively during a period of no more than twelve weeks and may not be taken on an intermittent basis or reduced work schedule. An employee must conclude any such leave within one year of the birth or placement for adoption or foster care of a new son or daughter. In the event that an employee's spouse or domestic partner works for Wayfair, both employees combined are limited to the maximum leave duration of twelve (12) weeks.

Employees may not be granted a family or medical leave to gain employment or to work elsewhere, including self-employment. If an employee intends to work at a second job during his or her leave, then the employee must notify Wayfair.

If an employee misrepresents facts in order to be granted a family or medical leave, the employee will be subject to corrective action. Corrective actions can range from an informal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

How the Leave May Be Taken

FMLA leave may be taken all at once. Additionally, FMLA leave for an employee's own serious health condition, or to care for a family member who has a serious health condition, or to care for an injured service member may be taken, intermittently (in separate blocks of time due to a single covered health condition) or on a reduced work schedule (reducing the usual number of hours an employee works per workweek or workday) if medically necessary. An employee is required to make a reasonable effort to schedule medical treatment so as not to unduly disrupt Wayfair's operations, subject to the appropriate health care provider's approval. If the intermittent leave or reduced work schedule is foreseeable, based on planned medical treatment, Wayfair may require the employee to temporarily transfer to another position that has equivalent pay and benefits and better accommodates recurring periods of leave than the employee's regular position. If an employee is certified to take FMLA on an intermittent or reduced leave

schedule basis, the employee must advise Wayfair at the time of the absence if the absence is for the employee's certified family or medical leave reason. Qualifying exigency leave also may be taken intermittently or on a reduced schedule.

Medical Certification

Wayfair requires certification by a health care provider of any serious health condition for which an employee takes leave under this policy, including certification of a serious health condition of a spouse, child or parent of the employee. If the need for leave is foreseeable, then the employee should provide medical certification before the leave begins. If the need for leave is not foreseeable, then the medical certification must be provided within 15 calendar days after it is requested, or as soon as reasonably possible under the circumstances. Failure to provide the requested medical certification in a timely manner may result in denial or delay of the leave or other adverse consequences. Wayfair, at its own expense, may require a second opinion from a health care provider of its choosing and, if the first and second opinions differ, a third opinion of a health care provider jointly chosen by Wayfair and the employee. In this case, the third opinion will be binding.

Certification for Military Caregiver and Qualifying Exigency Leaves

If an employee is requesting military caregiver or qualifying exigency leave, the employee must provide certification of his or her need for leave. Such certification must be provided to Talent Management within 15 calendar days after it is requested. Certification forms are available from Talent Management.

Fitness for Duty Certification

Wayfair requires an employee who takes leave as a result of his or her own serious illness to provide a fitness for duty certification signed by a health care provider before returning to work. An employee may not resume work until he or she provides such a certification.

Reporting Status While On Leave

During FMLA leave, employees may be required to contact their supervisor periodically to report on their status and intention to return to work.

Leave Is Unpaid/Substitution of Accrued Paid Leave

FMLA leave generally is unpaid leave. However, an employee may use accrued and available PTO during the otherwise unpaid leave. In addition, an employee may be eligible for disability or workers' compensation benefits during all or part of the 12-week leave period. If an employee is receiving disability or workers' compensation benefits during the leave, then the employee may elect to use PTO, although the employee generally may not receive more than an amount equal to 100% of his or her regular pay from a combination of PTO and disability or workers' compensation benefits. The receipt of disability or workers' compensation benefits, or the substitution of PTO for unpaid leave time, does not extend the maximum FMLA period.

Benefits during FMLA Leave

During an approved FMLA leave, Wayfair will continue to pay its usual share of any employee benefit programs while the employee is out on family and medical leave, provided the employee continues to pay his or her contribution(s). If paid leave is substituted for unpaid leave, then Wayfair will deduct the employee's portion of the benefit premium as a regular payroll deduction. If the leave is unpaid, then the employee must pay his or her portion of the premium during the leave. Group health care coverage and other benefits may cease for the remainder of the leave if the premium is more than 30 days late. The employee will be required to reimburse Wayfair for delinquent premiums if Wayfair pays the missed employee premium contribution. If an employee does not return to work at the end of the leave period, the employee may be required to reimburse Wayfair for the cost of the premiums paid by Wayfair for maintaining coverage during unpaid leave, unless the employee cannot return to work because of a serious health condition (or serious illness or injury of a covered service member) or other circumstances beyond the employee's control.

An employee will be allowed to accrue other benefits, such as Paid Time Off (PTO), while on unpaid portions of family and medical leave.

Returning from Leave

Generally, upon return from FMLA leave, an employee will be restored to the same or an equivalent position (with equivalent pay, benefits, and other employment terms), subject to any applicable exceptions. Additionally, an employee has no greater rights to reinstatement or to other benefits and conditions of employment than if the employee had not taken FMLA leave.

In the event that the employee's leave of absence was a result of his or her own serious health condition, the employee will be required to provide a health care certification verifying the employee's ability to return to work. Employees failing to provide a release to return to work when required to do so will not be permitted to resume work until the certification has been provided.

Exception for Highly Compensated Key Employees

Wayfair may deny reinstatement to an employee if Wayfair determines that the individual is a "key employee" (i.e., the highest paid 10% of employees employed within a 75-mile radius of a particular location) whose reinstatement would cause substantial and grievous economic injury to Wayfair. Employees will be notified if they qualify as a "key employee," if Wayfair intends to deny reinstatement, and of their rights in such instances.

Legal Compliance

This policy will be interpreted and applied in accordance with applicable federal, state and local laws, and to the extent that this policy may conflict with those laws, they are controlling over this policy. Further, Wayfair retains all available rights and defenses under applicable law, whether or not specifically set forth in this policy.

Additional Information

Additional information regarding the FMLA is contained in the Department of Labor (WH 1420)

publication located in the break room of each facility. Additional information about FMLA leave, including forms, also is available from Talent Management.

Paid Time Off (PTO) (Non-California Employees, Non-Warehouse Employees & Non-Sales & Service Employees Only)

Applicability

This policy applies to regular, full-time employees who work for Wayfair in states other than California. Part-time and temporary employees are not eligible for PTO.

This policy does not apply to any employee who works for Wayfair in the State of California. California employees should refer to the California Addendum to the Employee Guide. The California Addendum contains the policies that govern paid time off work for eligible California employees.

This policy does not apply to any employee who works for Wayfair in any Warehouse location. Warehouse employees should refer to the local Warehouse Addendum to the Employee Guide. The Addendum contains the policies that govern paid time off work for eligible employees.

This policy does not apply to any employee who works for Wayfair in any sales & service role (SSC). SSC employees should refer to the local Call Center Addendum to the Employee Guide. The Addendum contains the policies that govern paid time off work for eligible employees.

Full-time employees accrue paid time off (PTO) as they work through the calendar year, accruing a portion of their annual maximum entitlement in each of the 12 months of the year, which runs from January 1 through December 31. If an employee leaves Wayfair before the end of the year, he or she is entitled to only those hours accrued but unused, unless the employee does not accrue PTO and is not entitled to any PTO hours. Employees who leave the Company will be paid for all accrued, unused PTO at the rate being earned at the time of separation. This means that the employee will be paid only for hours accrued but not used. It also means that compensation for hours used but not earned at termination will be "owed" to the firm - and will be withheld from the terminating employee's final paycheck, consistent with applicable law.

Employees are eligible for PTO based upon their tenure with Wayfair.

| Years of Service | PTO Entitlement | Hours Accrued Per Month (Jan – Dec) |
|------------------|---------------------|-------------------------------------|
| 0-less than 1 | 128 hours (16 days) | 10.66 |
| 1-less than 2 | 144 hours (18 days) | 12 |
| 2-less than 4 | 168 hours (21 days) | 14 |
| 4-less than 6 | 208 hours (26 days) | 17.33 |
| 6+ | 248 hours (31 days) | 20.66 |

Level 3 employees (Managers/Senior Specialists) will begin their time at Wayfair with 168 hours (21 days).

Level 4 employees (Senior Managers/Advanced Specialists) and above will receive unlimited PTO. PTO is not accrued.

Upon exhaustion of all PTO, exempt employees are also eligible for an additional 3 weeks of manager approved unpaid time off which must be taken in whole day increments.

Wayfair's PTO program is based on calendar year of January 1st through December 31st.

PTO accrual begins on an eligible employee's date of hire or date of eligibility. During an eligible employee's first partial year of employment, the employee accrues a pro rata amount of PTO based on the employee's hire date or date of eligibility.

PTO covers absences due to vacation, illness, or personal reasons. When taking any day off, employees must specifically make a request to their manager for the use of paid or unpaid time off. Customer Service Consultants must utilize the ticketing system referenced in the Attendance and Tardiness policy for Customer Service.

PTO must be taken in the applicable calendar year earned and only a maximum of 5 days may be carried into the next year. PTO may be scheduled at any time during the calendar year except for restricted days, provided a minimum of two weeks advance notice, and subject to senior management advance agreement. After PTO is scheduled and agreed upon by senior management, senior management may require an employee to reschedule for compelling reasons.

PTO surrounding holiday periods (Thanksgiving, Christmas, New Year's Day, etc.) may not always be available and a rotating basis may be used to distribute this time off in an equitable manner. A schedule of restricted days around these holiday periods is published each year as early as is possible.

Occasionally, partner vendors will invite employees to seminars or other similar, non-tradeshow events. Wayfair encourages its employees to maintain positive relations with vendors; however, if an employee is invited and decides to attend one of these events, PTO must be used.

Volunteer Time Off

Each regular full-time employee is entitled to take eight (8) hours per calendar year of volunteer time off (VTO) which can be used to spend time volunteering at a non-profit organization of the employee's choice. The eight hours may be taken all at once, in two separate blocks of four hours each or in four separate blocks of two hours each. All VTO must be approved in advance by the employee's supervisor and marked on the vacation calendar as 'VTO day.' VTO is not vacation time and may not be used for any other purpose. Unused VTO is forfeited at the end of the calendar year. Additionally, unused VTO is not paid out upon employment separation.

Holidays

The firm recognizes six paid holidays for regular full-time U.S. employees:

1. New Year's Day
2. Memorial Day

3. Independence Day
4. Labor Day
5. Thanksgiving Day
6. Christmas Day

If one of these holidays falls on a workday, Wayfair will generally be closed, and regular full-time employees will be paid for the day. Holiday pay is not included in hours worked towards overtime.

To qualify for a paid holiday an employee must work his or her last regularly scheduled day before and first regularly scheduled day after the holiday, unless the employee is taking approved PTO or unless contrary to applicable law.

If an employee is on an unpaid leave of absence on the date the holiday falls, they will not be paid for the holiday.

Parental Leave

Effective January 1, 2017, eligible employees employed full time in the United States are entitled to paid parental leave immediately following the birth or adoption of a child. To be eligible for paid parental leave, you must have been employed by Wayfair for twelve (12) Months at the start of your leave.

The amount of paid parental leave available for eligible employees will be determined as follows:

Primary caregiver- if you are the primary-care parent (parent with primary responsibility for your child) at home full-time with your child during the period of the leave, you will be eligible for up to twelve (12) weeks of leave immediately following the birth or adoption of your child. If you have been employed at Wayfair for twelve (12) Months when the parental leave period begins, you will be eligible for up to twelve (12) weeks of leave at 100% of base pay.

Secondary caregiver- if you are the non-primary care parent, you will be eligible for up to two (2) weeks of leave immediately following the birth or adoption of your child. If you have been employed at Wayfair for twelve (12) Months when the parental leave period begins, you will be eligible for up to two (2) weeks of leave at 100% of base pay.

If you have not been employed at Wayfair for twelve (12) months at the start of your leave, but your one year anniversary occurs while you are on leave, you will be entitled to twelve (12) weeks of leave, but the fully paid portion will be subject to pro-ration.

Parental leave under this policy must be taken within the first twelve (12) weeks immediately after the birth or adoption of a child. Under no circumstance will your paid benefit under this policy or any state mandated policy exceed 100% of your base pay during your parental leave or pregnancy disability. If you are working in a state that provides for parental leave or disability payment from the state, you will be required to provide Wayfair with written confirmation of these payments and Wayfair will supplement these payments as applicable to hit the stated benefit.

Part-time and temporary employees are not eligible for paid parental leave in accordance with this policy.

Getting Ready for Leave: Eligible employees must consult with the Talent Management team about the

dates of leave, and complete all paperwork required in preparation for a parental leave, including any family medical leave and short term disability paperwork as a condition of receiving the salary continuation provided under this policy or any short-term disability pay. Consultation with the Talent Management team and completion of all required paperwork must be done at least 30 days before your anticipated leave date pursuant to this policy with the exception of the FML paper work which must be submitted within 15 days after giving birth. The Talent Management team will assist you throughout the leave of absence.

Tenure Less than 1 Year: If you have not worked for Wayfair for 12 months prior to the parental leave, please discuss your options with the Talent Management team. Unless there is a state regulation that is applicable to your leave, Wayfair will provide 12 weeks of primary caregiver parental leave paid in accordance with the company's short term disability plan which provides for 6 weeks of pay at 60% of base salary at the time of leave capped at \$1,500 per week. You may also be entitled to additional pro-rata pay under this policy as reflected above.

State Regulations: In instances when this policy does not apply, or is not encompassing an employee's specific circumstance, employees working in specific states may be entitled to a leave or other benefit such as partial leave payments pursuant to a state disability plan. Wayfair will meet the requirements of the State in which employee's work. Employees in Massachusetts, New Jersey and California should consult with the Talent Management team to understand statutory provisions that may apply.

Benefits: While on an approved parental leave pursuant to this policy or other regulation, you will continue to receive all employee benefits previously provided on the same terms as an active employee and will remain eligible for salary increases and bonuses in accordance with the requirements of the FMLA and/or state regulation governing your leave. If you are on a bonus plan that is based on sales quotas and commission pursuant to a separate bonus plan in place, you should consult with your manager to determine how your plan payments works while you are out on leave.

Returning to Work: In preparation for the return to work, please contact the Talent Management team at least two (2) weeks prior to the anticipated return to receive all required paperwork needed for the return. The Talent Management team will also provide employees with all information to make the return as smooth and comfortable as possible. Such information includes location of and how to book wellness rooms, equipment in these rooms, location of your desk if your team has moved, and anything else you would like to know.

Other Policies and Laws: Paid parental leave under this policy runs concurrently with any applicable federal, state or local law. That means, for example, that an FMLA-eligible employee who takes a week of leave under this policy will also be treated as simultaneously taking a week of FML and a week of leave under any other applicable law(s).

Parental leave taken under this policy is not to be supplemented with PTO or unpaid time such that an employee's parental leave exceeds what is permitted under this policy or any other applicable statutory leave. This is to ensure that all employees going on leave are treated equally with respect to the duration of leave.

Employees are encouraged to consult with the Talent Management team to understand their options with respect to parental leave.

For additional information, please submit a Talent (HR) ticket.

Military Leave

Employees who require time off from work to fulfill military duties will be treated in accordance with applicable requirements of state and federal laws. Military leave under this policy may be supplemented with PTO, as the leave is unpaid. You are expected to notify your supervisor of any upcoming military duty as soon as possible, and also should provide Talent Management with a copy of your orders or other documentation as soon as possible.

Objective

Under the Uniformed Services Employment and Reemployment Rights Act (“USERRA”), Wayfair is required to grant an unpaid military leave of absence to any employee who requests such leave in order to perform service in the uniformed services. It is our goal to make sure that we are clearly compliant with USERRA and all other state, federal, and local laws.

Wayfair is committed to protecting the job rights of employees absent on military leave. In accordance with federal and state law, we want to ensure that no employee or prospective employee be subjected to any form of discrimination on the basis of that person's membership in or obligation to perform service for any of the uniformed services of the United States. Specifically, no employee will be denied employment, reemployment, promotion, or other benefit of employment on the basis of this membership. Furthermore, no employee will be subjected to retaliation or adverse employment action if the employee has exercised their rights under applicable law or this policy. If anyone believes that they have been subjected to discrimination in violation of this policy, the employee should immediately contact Talent Management by entering a ticket to Talent Management.

Eligibility

Military Leave may be taken by members of the uniformed services of the United States, including Reservists and National Guard members for training, periods of active military service, and funeral honors duty, as well as time spent being examined to determine fitness to perform such service. The uniformed services of the United States include the Armed Forces, the Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty; the commissioned corps of the Public Health Service; or any other category designated by the President in time of war or national emergency. Subject to certain exceptions under the applicable laws, military leave is limited to five years of leave of absence.

An employee who takes a military leave at Wayfair for service in the uniformed services will be entitled to reemployment, provided they meet the following USERRA eligibility criteria:

- The employee must have given Talent Management and the employee's manager prior oral or written notice of the impending service. Please reference the **Prior Notice of Leave** section below for further details.
- The employee's military leave shall not have exceeded five years. Please reference the **Five Year Limit for Length of Leave** section below for further details.
- The employee must have completed the period of military service without having received a punitive or other than honorable discharge or having been dismissed or dropped from the rolls of the uniformed service. Please reference the **Reemployment** section below for further details.
- The employee must have made a timely application for reemployment or have been timely in reporting back to work. Please reference the **Request for Reemployment** section below for further details.

Employment Status

- Employees who request military leave for less than 4 weeks will remain active but placed on an **unpaid intermittent leave**. Intermittent time is typically used for military trainings and drills.

- Employees who request military leave for more than 4 weeks but less than 6 months will remain active but placed on an **unpaid continuous leave**.
- Employees who request a military leave for 6+ months will be departed in all systems and re-hired upon their return. Please reference the Reemployment and Exceptions to Reemployment.

For information on the impact of your benefits, please reference the Continuation of Benefits section below.

Prior Notice of Leave

We would prefer that the notice be in writing, but oral notice is sufficient under the statute. Employees should give us as much advance notice as possible. However, we realize circumstances arise where the employee does not receive notice from the service until the last minute. The notice must be given before going out on a leave of absence.

Five Year Limit for Length of Leave

The cumulative length of time that an employee may be absent from work for military duty and retain reemployment rights is five years. Uniformed service performed before the individual's hire date is irrelevant for purposes of the individual's USERRA rights for Wayfair. Reserve and National Guard training and involuntary call-ups do not count toward the individual's five-year limit.

If an employee does not return to work at the expiration of the five year limit and has not obtained an extension of the leave, Wayfair may presume the employee does not plan to return to work and has voluntarily terminated their employment.

Continuation of Benefits

If an employee is absent from work due to military service, all benefits will continue as normal for up to 6 months. It is the employee's responsibility to notify Talent Management if they wish to cancel their health, dental and vision benefits due to coverage through the military.

If the employee is on a leave for longer than 6 months, benefits will be as follows:

- The group term life/AD&D insurance provided by Wayfair will terminate the day the employee is departed in the system.
- The group long term disability insurance provided by Wayfair will terminate the day the employee is departed in the system.
- Short term disability benefits provided by Wayfair will terminate the day the employee is departed in the system.
- Employees will stop accruing paid time off ("PTO") once they are departed in the system.
- Equity benefits provided by Wayfair will stop vesting the day the employee is departed in the system.
- Voluntary supplemental life/AD&D insurance will terminate the day the employee is departed in the system. Converting to an individual policy may continue voluntary dependent life insurance coverage. To exercise this conversion option, dependents must contact Voya customer service within 31 days of when the employee is listed as an inactive employee.

When an employee returns from military service, they are entitled to all the rights and benefits they would have had if they had remained continuously employed without any waiting periods or exclusions.

After returning from a military leave of absence, a true-up calculation will be done to determine any missed medical, dental, vision, healthcare flexible savings account ("FSA"), and 401k contributions due to an employee's unpaid leave of absence. Wayfair will withhold the unpaid premiums as pre-tax benefit contributions from the first one to four paychecks after an employee's return from leave of absence.

Paid Time Off Usage & Holiday Pay

Employees may elect to use up to their total allotted paid time off ("PTO") until all PTO is exhausted. If an employee chooses to use PTO that has not accrued and does not return to Wayfair, they will be required to pay back the funds.

Employees active in the system but on a leave of absence will be paid for holidays during a leave. Departed employees will not receive holiday pay.

Employees in the corporate office will only be returned to work on a business day (not a holiday or weekend). All other locations can return on their first scheduled day back regardless of holiday or weekend.

Reemployment

Upon an employee's request for reemployment, as defined below, an employee will be reinstated to the role they would have attained had they not been absent for military service. Employees will receive the same seniority, status, and pay they had prior to their leave. Exceptions to reinstatement are as follows:

- Wayfair's circumstances have changed to make reemployment impossible or unreasonable.
- Reemployment would pose an undue hardship upon Wayfair.
- The employee's employment prior to the military service was merely for a brief, non-recurrent period (i.e. a temporary position) and there was no reasonable expectation that the employment would have continued indefinitely or for a significant period.
- The employee did not receive an honorable discharge from military service.

If an employee is injured and disabled due to their military service, Wayfair will work with the employee to provide a reasonable accommodation. If a reasonable accommodation cannot be made by Wayfair, an employee with a service-connected disability is not able to return to the position they would have attained or in the position they left, the employee will be employed in any other position of similar seniority, status, and pay if qualified.

Request for Reemployment

An employee who has engaged in military service must submit a request for reemployment according to the following schedule:

- **If service is less than 181 days:** The employee must report work at the beginning of the next regularly scheduled work period on the first full day after release from service, taking into account safe travel home plus an eight-hour rest period. The employee should contact his/her direct supervisor and Talent Management before returning to establish a time/date to start work. If your direct supervisor and Talent Management have not heard from you about your return to work, we will assume after 3 days that you are not returning to Wayfair.
- **If service is for 181 days to 5 years:** The employee must submit a request for reemployment to Talent Management no later than 90 days following the completion of service. Documentation must show the application for reemployment is timely, the employee has not exceeded the five-year service limitation and the employee received honorable discharge from service.
- If the employee is hospitalized or recovering from a service-connected injury, the employee must submit a request for reemployment to Talent Management no later than two years following completion of service.

Please reach out to Talent Management for any questions pertaining to this policy.

Bereavement

Wayfair is sadly aware that employees face difficult times after the passing of an immediate family member. All regular full-time and regular part-time Wayfair employees, without regard to length of service, are eligible for bereavement leave and pay. Bereavement pay will be prorated for part-time employees (based on their normal work schedule).

In the event of a death of an immediate family member, employees are eligible for three workdays off with pay within 30 days of the date of death. For purposes of this policy, an immediate family member is defined as a: spouse, parent, stepparent, sibling, child, stepchild, grandparent, grandchild, aunt, uncle, father-in-law, mother-in-law, sister-in-law, brother-in-law, son-in-law, and daughter-in-law. Talent Management reserves the right to ask for documentation related to the death or clarification of the relationship to the employee.

Bereavement pay is calculated based on the employee's base pay rate, excluding any special forms of compensation such as bonuses or commissions.

If additional time off is requested, accrued PTO (or, for California employees, accrued vacation) may be used and must be approved by the employee's immediate supervisor and WFM, if applicable.

Jury Duty or Testimony Subject to Subpoena

Wayfair takes the civic responsibility of each employee seriously. If an employee is called upon to serve on a jury, subpoenaed to testify in court or called upon to give a deposition, they will be paid according to their regular schedule for up to 15 days. These days are to be marked as "Jury Duty" on the vacation calendar. The employee is required to provide documentation showing the actual hours for which they participated in jury duty or a copy of the subpoena. We also require the employee to work the business hours of the day the employee is not in court, unless prohibited by applicable law.

Absence

An employee is considered absent if he or she misses 50% or more of his or her scheduled workday. A non-exempt employee will not be permitted to perform any work if he or she misses 50% or more of his or her scheduled workday *and* does not contact his or her supervisor by the start of the scheduled workday, or at the latest 8:00 AM in the time zone in which the employee is located, consistent with applicable law. Accordingly, in this case, the non-exempt employee will not receive any pay for this scheduled workday. Absence without notice for three consecutive days is considered job abandonment.

Expense Reimbursement Policy

In order for employees to be reimbursed for corporate travel or other out of pocket expenses, a reimbursement must be entered in the Wayfair reimbursement program, Chrome River. Reimbursements entered into the software system will be sent to the employee's manager for approval. Properly entered reimbursements should be approved and processed within 15 days. Reimbursements will be paid on the paycheck for the pay period in which the reimbursement is approved. Employees must submit expenses for reimbursement by the end of month following the month in which the expenses were incurred.

SEPARATION OF EMPLOYMENT

If for any reason an employee plans to resign, we ask that the employee talk it over with senior management before making a final decision. The talk may be helpful to both parties; many issues can be resolved through such a discussion.

If an employee decides to resign, Wayfair requests that the employee submit a formal letter of resignation to senior management at least two weeks in advance of the departure. This letter should include reasons for leaving the firm.

At-Will Employment

All employees are employed "at will," which means that employees have no contract for continued employment or employment for a specified duration of time, either express or implied. Either the employee or Wayfair may terminate employment, with or without notice, and, with or without reason or cause, at any time.

COBRA

The Consolidated Omnibus Budget Reconciliation Act (COBRA) gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan at their own expense for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events. This information will be provided to an employee on or about their last day of employment with Wayfair.

Exit Interviews

In most cases, Wayfair will provide the exiting employee with an exit survey, to be completed before a final meeting on or about an employee's last day of work. The purpose of the survey and meeting is to obtain reactions to Wayfair policies and procedures, which may prove helpful to Wayfair's evaluation of its employment and personnel policies. During the exit interview, an employee will also obtain information regarding such matters as the status of benefits after termination, and other information may be shared.

Final Paycheck

Should an employee resign or have his or her employment terminated by Wayfair, the employee will be compensated for his or her accrued but unused PTO, such compensation to be based upon the salary or hourly rate in effect at the date of resignation or termination. Level 4 employees and above will not be compensated for any PTO since it is unlimited and not accrued. Wayfair will also deduct any additional monies owed to the firm, including but not limited to, health insurance deductions, commuter benefits, etc., consistent with applicable law. The employee's final paycheck will be provided to the employee in accordance with applicable state law. Any pay received for vacation days taken in excess of those earned at the date of employment separation must be repaid to Wayfair upon the effective date of such resignation or termination.

Return of Wayfair Property

Upon termination of employment, all Wayfair property in an employee's possession or control must be immediately returned to Wayfair. All employees are bound by the Inventions, Confidentiality and Non-Solicitation Agreement that was signed by the employee.

Address Corrections

Employees should notify Wayfair of the address to which Wayfair should send further correspondence, notices, and tax information. After leaving Wayfair, employees should notify Wayfair in writing whenever an address changes.

Employment References

If an employee leaves Wayfair's employment and would like Wayfair to provide employment references to prospective employer(s), please forward all such requests only to the Head of Talent Management. The Head of Talent Management is the only individual authorized to give such references, Wayfair requests that employees do not ask their supervisor to provide an oral or written reference. It is Wayfair's policy to limit employment references to verification of the dates of an employee's employment and position title with Wayfair. If an employee would like Wayfair to provide a more detailed reference, they must contact the Head of Talent Management.

Employee Guide Acknowledgment

I have received the Wayfair Employee Guide and the applicable Addendum to the Employee Guide. I understand that it is my responsibility to read and comply with the policies contained in this Guide and any applicable Addendum as well as any revisions made to the Guide and/or applicable Addendum.

The Guide describes some important information about Wayfair, and I understand that this Guide replaces any previous guide, manual and handbook, and to the extent inconsistent, any previous understanding, practice, policy, or representation concerning the subject matters addressed in this Guide. With the exception of Wayfair's policy of employment at will, the guidelines, benefits, and procedures outlined in this Guide and any applicable Addendum may be changed or eliminated at any time, at Wayfair's sole discretion. I understand that it is my responsibility to retain a copy of this Guide and any applicable Addendum, and to request a new copy if mine is lost or damaged. I also understand that it is my responsibility to return to Wayfair at the end of my employment all property of Wayfair that may be in my possession or within my control, including but not limited to keys and equipment.

I have entered into my employment relationship with Wayfair voluntarily and acknowledge that there is no specified length of employment. I understand that my employment is at will, meaning that I may terminate my employment with Wayfair with or without cause or notice, and that Wayfair may terminate or change the terms of my employment, including but not limited to demotion, promotion, transfer, compensation, benefits, duties, and location of work, with or without cause or notice. I understand that only the President or the CEO has the authority to enter into an agreement for employment for a specified term or to make any agreement contrary to the policy of at-will employment, and that any such agreement must be explicit, in writing, and must be signed by the CEO and me.

I understand that this Guide (including any applicable Addendum) is not intended to express or imply any contractual obligation by Wayfair to continue my employment or to follow any stated policy or procedure with respect to my employment, except that I know that this Guide contains our entire agreement concerning each party's right to terminate the employment relationship at will, with or without cause, at any time. I also understand that nothing in this Guide (including any applicable Addendum) shall restrict my right or the right of Wayfair to terminate the employment relationship at will, with or without cause or notice, at any time.

Date

Print Name of Employee

Signature of Employee